

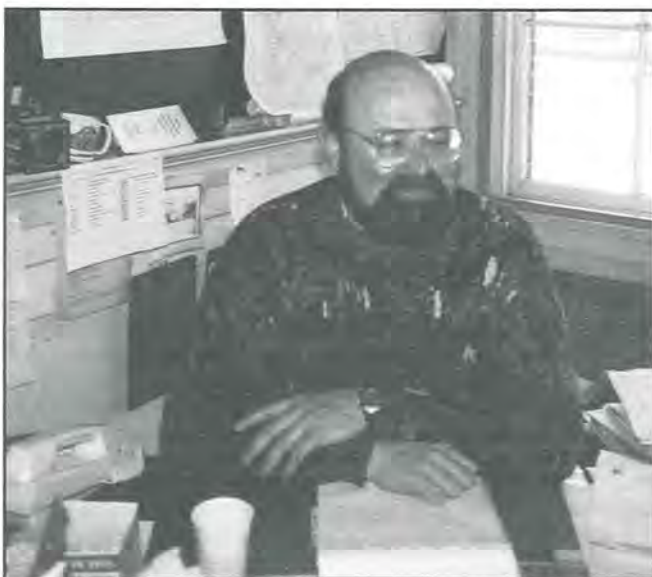
TOWN OF WEST RUTLAND VERMONT



ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 1992

1992



When Bill Finger came to West Rutland to become its new Town Manager, he immediately gave the impression that he knew what town problems were and how to solve them without hesitation and that impression was borne out. He did an excellent job throughout.

Bill was successful in gaining government grants that meant much to West Rutland's general welfare. He was instrumental in computerizing the town office.

He engineered so many projects of importance to help the living conditions in our town --- the excellent maintenance of our road systems, the sewer plant, the Castleton watershed and its drainage of water from cellars, the improved look of Marble Street Historic District -- we could go on -- all to Bill's credit.

He instilled a new community spirit in many ways -- the Town Hall becoming more of a Community Center. for instance - celebrations such as the West Rutland Centennial, the yearly Holiday Tree celebrations, and the annual auction to raise money for the Town Hall Renovation Fund, bringing townspeople together. This has not been seen in many long years,, if ever, to the extent Bill brought about.

His departure from our midst will be a distinctive loss and we can only hope that whoever succeeds him will manage as favorably as Bill did.

We certainly wish him happiness and contentment in his new endeavor.

We thank you, Bill, for all the achievements you made possible through your leadership.

A Tribute from
Vic and Ethel Sevigny

To the People of West Rutland,

As we send this report to the printer, the tenth Town Report since I began work here, I reflect on what nearly ten years as your Town Manager has meant to me. In some ways the years have gone by quickly, in others it seems as though I have spent a lifetime here. It began in 1983 when you took a risk by inviting me to work for you. I came with some trepidation, having been involved in government but never as a Town Manager. Having been warned that West Rutland was a "tough town" I came anyway, thinking that if I made it through two years I'd be doing O.K.. It's been ten of the most rewarding work years of my life and I can't think of a place I'd rather have been.

All of our accomplishments have been the product of a loyal and dedicated team of employees, elected officials and community spirited townspeople. I have found West Rutland to be a real Vermont community where hardworking, conscientious people come together in many ways to help each other. Where people are willing to listen to and understand one another, though they may disagree, there is a quiet strength, and steady, substantial growth. West Rutland can be proud of its quiet industriousness.

I am pleased and proud to have been part of your community and thank you all for giving me the opportunity to work for and with you. I hope that I leave West Rutland better, in some small way, than when I came.

THANK YOU ALL !!!

Sincerely,

Bill Finger
Town Manager

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TOWN OF WEST RUTLAND SCHOOL DISTRICT
West Rutland, Vermont 05777

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, March 1, 1993 at 7:00 P.M. to discuss on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 2nd day of March, 1993 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant St. (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.
2. To validate an existing five (5) year lease in order to provide computer technology equipment for use in the school library at a cost not to exceed \$1,740.50 per year.

WEST RUTLAND, VERMONT
January 27, 1993

BOARD OF SCHOOL DIRECTORS

James P. Rodgers
Mr. James Rodgers, Chairman

Sue Trepanier
Mrs. Sue Trepanier

Mrs. June Atwood
Michael O'Brien

Mr. Michael O'Brien
Joseph Riter
Mr. Joseph Riter

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 1st, 1993 at 7:00 p.m. for an informational hearing and to act on Articles 1, 2, & 3. And to meet on Tuesday, March 2nd, 1993 at 10:00 a.m. at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-21. Polls to close at 7:00 p.m.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 To elect by Australian Ballot all necessary Town Officers.(ie. Town Moderator, Selectman 3 Years (1), Selectman 1 Year (2), Lister, Auditor, Grand Jurors, 1st Constable, 2nd Constable and Town Law Agent, Library Trustee)
- Article #5 Shall the Town vote not to tax business personal property in accordance with 32 VSA Sect.3849, and to phase in the repeal of the tax over a five (5) year period by exempting an additional twenty percent (20%) of personal property each year beginning in Fiscal Year 1995 (starting July 1, 1994) ?
- Article #6 Shall the town vote to abolish two (2) grand juror positions and elect only one (1) Grand Juror beginning in March 1994 ?
- Article #7 Shall the Town vote to approve the Selectmen's Budget covering a period of eighteen (18) months from January 1, 1993 to June 30, 1994 in the amount of \$807,139.00 to be raised by taxes?
- Article #8 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Mental Health Services, Inc. so that these services can be maintained?
- Article #9 Shall the Town vote to appropriate the sum of \$1,200.00 for the support of the programs of the Southwestern Vermont Area Agency on Aging?
- Article #10 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired Senior Volunteer Program (RSVP)?
- Article #11 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc?
- Article #12 Shall the Town vote to appropriate the sum of \$ 1,224 to support the Bennington-Rutland Opportunity Council (BROC) in 1993?

TOWN OF WEST RUTLAND

WARNING - PAGE TWO

- Article #13 Shall the Town vote to appropriate the sum of \$14,688.00 (\$6.00 per capita) to maintain the services of the Rutland Regional Ambulance?
- Article #14 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving improvements?
- Article #15 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of Sixty-six Thousand Eight Hundred Twenty Five Dollars (\$66,825.00) for the eighteen (18) month period from January 1, 1993 to June 30, 1994 for town-wide fire protection and to appropriate the amount of One Hundred Twenty Thousand Dollars (\$120,000) for the sole purpose of purchasing a new fire engine, with said sum of One Hundred Twenty Thousand Dollars being disbursed by the town to the Fire District in six (6) equal installments of Twenty Thousand Dollars (\$20,000) per year for the next six (6) years ?
- Article #16 Shall the Town vote to appropriate the sum of \$1,000 to the Rutland Industrial Development Corporation (RIDC) for the purpose of development promotion?
- Article #17 Shall the Town vote to appropriate the sum of \$200.00 to support the Steven R. Gaiko Memorial Foundation Alcohol and Drug Prevention Program ?
- Article #18 Shall the Town vote to appropriate the sum of \$ 500.00 to support the Rutland Area Hospice, Inc.?
- Article #19 Shall the Town vote to appropriate the sum of \$ 1,200 to the Rutland County Parent Child Center ?
- Article #20 Shall the town vote to abolish the office of Second Constable and elect only a First Constable for a term of two (2) years in accordance with 17 VSA Section 2645(7) beginning in March 1994 ?
- Article #21 Shall the town vote to prohibit constables from exercising any law enforcement authority without having successfully completed a course of training under Chapter 151, Title 20 in accordance with 24 VSA Section 1936a. (20) ?

/s/

Paul Kulig, Chairman

/s/

Robert Parkman

/s/

Joseph Baker

/s/

Daniel Pratt

/s/

Chester Brown, Jr.

BOARD OF SELECTMEN

January 25, 1993

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any question after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK-IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

VOTE

Deposit your ballot in the "Voted Ballots" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF;

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain it to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectman or other official call an immediate meeting of the members of your Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO:

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another's person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Make a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter, or an authorized person in behalf, may apply for absent voter ballots not later than 12:00 NOON of the day preceding the election. (March 1, 1993) Applications will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the third Saturday preceding the day of the election. (Feb. 13, 1993). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 13th, from 10-12 AM.

ANNUAL REPORT

TOWN OFFICERS

(Date after name indicates when term expires. Asterisk before name indicates office to be voted on this year.)

Moderator	*Gary Kupferer	1993
Town Clerk	Jayne Pratt	1995
Town Treasurer	Richard Daley	1995
Selectmen	Paul Kulig	1994
	Chester Brown Jr.	1995
	*Robert Parkman	1993
	*Joseph Baker	1993
	*Daniel Pratt	1993
School Directors	Michael O'Brien	1994
	June Atwood	1995
	*James Rodgers	1993
	*Joseph Riter	1993
	*Sue Trepanier	1993
Road Commissioner	Town Manager	
Tax Collector (Delinquent)	Town Manager	
Listers	William Kelly	1994
	*Frances Flynn	1993
	Leonard DiGangi	1995
Auditors	Beverly Kupferer	1994
	James Reynolds	1995
	*Mary Oczechowski	1993
Grand Juror	*Dale A. Baker	1993
First Constable	*James P. Rajda	1993
Second Constable	*	1993
Trustees of the Public Monies	Selectmen	
Town Law Agent	Selectmen	
Tree Warden	Selectmen	

1992 REPORT OF THE SELECTMEN AND TOWN MANAGER

West Rutland saw sustained progress in many areas in 1992. There were new initiatives on several fronts and completion of projects that will enhance future development. There are signs that the economy is improving and a number of improvements promised in the City of Rutland appear to be ready to begin. Much of West Rutland's future is dependent on the success of the city and region in general. We have worked hard to assure that West Rutland plays a vital role in the region, with active participation on the Regional Planning Commission, Rutland County Solid Waste District and the newly formed Regional Transportation Council.

The West Rutland Fire District #1 was expanded in 1992 to allow all those served by the water system to vote on Fire District matters. The Fire District has agreed, in principle, to assume ownership of all distribution lines currently owned by the town in the Town Farm development. Before the transfer occurs the town and Fire District will map and identify all valves and shutoffs. 1992 was marked by increased cooperation and coordination between the Fire District and the town. We were saddened by the sudden death of Joe Skaza, Sr.. His long association with the Fire District and Fire Department made him a wealth of knowledge about the system.

Several new businesses opened in 1992. Cruise Trek, a booking agency for discount cruises operated by Gordon LaGrow opened its headquarters on Barnes Street and Pat's Sporting Goods, owned by Pat Loughan opened in the former Post Office Building on Marble Street. Michael McGann's accounting and tax preparation service opened in the Salengo Block and Westside Real Estate, owned by Melissa Loughan opened in the former Post Office. Vermont Juvenile Manufacturing is planning an expansion. Rutland West Neighborhood Housing Services, Inc. continued to invest in West Rutland with numerous loans made for housing improvement. Rutland West's most visible project has been the rehabilitation of the "Phalen Block" adjacent to the Town Hall. The old marble shop that had been in decrepit condition for many years was torn down after extensive historical documentation. The Oles house was rehabilitated and sold to Mrs. Oles. The Post Office Building houses two active businesses and the garages on the corner of Main Street and Campbell Avenue have had windows repaired and received a fresh coat of paint. In the spring, after years of attempts, the Board of Selectmen was finally able to contact the owner of the "Gwardyak" house on Marble Street and convince her to have the house removed. The house had been in an increasing state of disrepair and was the site of several suspicious fires. Removal of the building has enhanced the progress made across the street on the Phalen Block. At times, we think that things are moving too slowly or that "nothing is happening". We encourage you to look around and see West Rutland's steady progress and to get involved in activities that help to shape the future of your town.

DEVELOPMENT

The town entered an agreement with the Vermont Institute of Natural Sciences (VINS), Stanley Gawet and Bruce Belden that would promote the preservation of important wetlands in town while allowing development to occur on parcels

ANNUAL REPORT

of lesser importance. These parcels are adjacent to existing industrial development and Exit 6 of U.S. Route 4. If the concept is agreeable to several state and federal permitting agencies, VINS will purchase nearly 300 acres of wetland north of Water Street to be preserved as a bird and wildlife sanctuary. Parcels owned by Bruce Belden adjacent to Clearwater Boulevard and by Stanley Gawet adjacent to the industrial park could be filled, at least partially to be used for industrial or commercial development. We received one inquiry involving a major industrial prospect. The firm was considering consolidation of its wood products manufacturing operations now in several New Hampshire and New York locations into a single Vermont location. West Rutland has a site that meets the company's criteria but the site search was discontinued at least for the moment. In November, voters gave the Board of Selectmen authority to enter Tax Stabilization agreements with persons or corporations making substantial commercial or industrial investments in West Rutland. We have also placed on the ballot for consideration in March 1993, an item to repeal the Personal Property Tax. This tax is on business equipment and machinery. It generates a relative small amount in taxes. Elimination of the tax can be a positive incentive for business seeking to locate here.

RECREATION

In November, voters approved the purchase of approximately thirty acres of land on the Dodds farm. This land will be used to build much needed ballfields. The town is currently working on an amendment to an Act 250 permit necessary for the purchase and project to move forward. During the spring and summer, a very active group of parents and children established a T-Ball and Mighty Mite baseball program. Private donations and town funds were used to build a small playing field at the recreation area (Sabotka's). A very successful summer recreation program was headed by Sue Densmore and Kathy Budd and Jim Reynolds did a fine job of coordinating a large group of volunteers to maintain the best ice skating rink in several years. We are also looking into the possibility of applying for state funds to build a bicycle path along the abandoned C&P Railway right of way.

ROADS

Our road improvement program continued during the summer and fall. We reconstructed and paved more than a mile of Whipple Hollow Road, leaving only about 2/10 of a mile to be finished in 1993. We thank the town road crew for doing a large share of this work and saving money to be used for BOMAG and paving. This will complete our rehabilitation of all of the paved length of Whipple Hollow. This project was begun in 1988. A major project was completed on Pleasant Street in the vicinity of Durgy Hill. Sight distances at that intersection have been substantially improved as a result. This project, unexpectedly involved lowering the water main to keep it below the frost line after removal of some the height of the road. We appreciate the cooperation of the Fire District in this work. In conjunction with the developer of the Balch Estates on Clark Hill we improved a 600 foot section of road by ditching, widening, sloping and new culvert installation. We hope that we can continue this project in short lengths each year. Approximately 1/2 mile of Marble Street was repaved and Durgy Hill Heights was repaved. We have tried to move the

ANNUAL REPORT

installation of railroad crossing signals at Whipple Hollow Road ahead in the state's schedule. In October we completed installation of Bridge #13 on Water Street. The bridge is of glue laminated construction and was funded 90 % by the State of Vermont. This reopened an important short cut and fire access for the residents of Whipple Hollow. A major controversy developed during the spring over a proposal by Crushed Rock, Inc., operators of a stone quarry in Clarendon, to route nearly 200 trucks per day over Clarendon Avenue. The Board of Selectmen had nearly reached a maintenance agreement with Crushed Rock when residents of Clarendon Avenue protested any use of the road for trucking. The district environmental commission denied Crushed Rock the use of the road. The matter is now under appeal to the State Environmental Board.

SEWER AWARD

In October 1992, we were proud to have been chosen by the Environmental Protection Agency (EPA) as National award winners for outstanding operations and maintenance. We commend our two sewer operators, Wayne and Ed Tracey for their diligence and excellent work. We continue to have significant reserve capacity for development because of their hard work in minimizing the flow to the plant and maintaining the system free of permit violations.

TOWN HALL

On recommendation of the Friends of the West Rutland Town Hall, Inc., we have hired the Burley Partnership of Waitsfield, Vermont to develop a master plan for the Town Hall. This plan will concentrate on making the building accessible to the handicapped as required by the Americans with Disabilities Act and to bring it into code compliance so that the upstairs auditorium can once again be regularly used for public events. The architect's work will be paid for equally by a state Planning Grant, the Friends of the Town Hall and the town.

SOLID WASTE

The town continues to be active in the Solid Waste District. The district has signed a ten year contract with Casella Waste Management for trash disposal. The Town is a member of the Solid Waste Alternative Partnership (SWAP), a consortium of seven towns working with Vermont Integrated Waste Solutions (VIWS) to get a comprehensive waste management system including composting, recycling and incineration underway at the former VICON facility in Rutland. Our contract with VIWS expires in February 1993 and there will be no attempt to renew it or perpetuate the SWAP organization. We will continue to take advantage of the District's recycling, oil collection, magazine, household hazardous waste and appliance disposal programs.

WHIPPLE HOLLOW CEMETERY

The Whipple Hollow Cemetery is the burial site for the earliest settlers of West Rutland. It has long been overgrown and neglected. During the past year we have begun a project to rehabilitate the cemetery. Red Sutkoski, working under the auspices of Vermont Associates, and at no cost to the town, has been working very hard to clear brush and level gravesites. In the summer of 1993

ANNUAL REPORT

we hope to fence the cemetery and begin to repair some of the markers. Volunteers in this effort are welcome.

EMERGENCY MANAGEMENT

With the Montpelier flood fresh in mind we began to work on developing an emergency management plan for the town. Our first effort has been to examine the safety of the Young's Brook Dam, the town's former water supply. As a result, the state has had the dam examined by an engineer and will be holding a hearing on the condition of the dam in February 1993.

PLANNING

We were fortunate to receive a \$7,500 grant from the State of Vermont to assist with our update of the Town Plan. This update will bring the town into compliance with the requirements of Act 200.

TAXES ETC.

Our delinquency rate continues to be low, in spite of the poor economy. However, due to the bankruptcy of F.P. Elnicki we have been unable to follow our usual collection procedure on that account. A reorganization plan has been approved and Elnicki will begin to make payments starting in January 1993. An appeal of appraisal and taxes on property owned by Stanley Gawet has resulted in a court settlement requiring the town to refund nearly \$4,000 to Mr. Gawet. Another part of the appeal is pending in Superior Court. For 1993 we have made a major effort to keep your taxes down. Our proposed budget will require less than a 1% increase in the tax rate.

On December 28, Town Manager, Bill Finger announced his resignation to accept a new job as Town Manager of Shelburne. We have begun the process of recruiting a new manager to replace him.

We appreciate your support in 1992 and look forward to an even more prosperous 1993.

Respectfully,

Paul Kulig, Chairman
Chester Brown, Jr.
Robert Parkman
Daniel Pratt
Joseph Baker

SELECTMEN

William Finger
Town Manager

TOWN AUDITORS' REPORT

We have read the audited financial statement report and footnotes that were prepared by Sullivan, Powers & Company, CPA'S for the year ending December 31, 1992.

We feel that in future years the financial statement should be prepared on the accrual basis rather than on the cash basis. We also feel that the town should prepare a schedule of its fixed assets. (Trucks, Plows, Photocopier, Computer, etc.) and indicate the date acquired and amount paid or estimated amount paid for very old assets such as the Town Hall and include the schedule in the Town Report.

It was also noted that at the end of the year the Town had over \$140,000 in bank accounts not covered by FDIC insurance. We recommend that the Town open accounts in more than one bank so that all funds will be insured at all times. We are aware that the number of days during the year that the accounts exceed the insured limit are few. However, if a bank failed on one of those days, the Town would be at risk for the uninsured amounts.

The above comments are a repeat from last year as these issues have not yet been addressed.

Town Auditors

Beverly Kupferer
Mary Oczechowski
James Reynolds

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05602
223-2352 / FAX 223-3578

A PROFESSIONAL CORPORATION

James H. Powers, CPA
Fred Duplessis, CPA
Kathleen L. Blackburn, CPA
VT Lic. #92-000180

Independent Auditor's Report

Board of Selectmen
Town of West Rutland
P.O. Box 145
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended December 31, 1992, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In addition, the Town treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund. Generally accepted accounting principles require funds financed with user charges to be treated as Enterprise Funds. This principle requires accounting treatment similar to commercial enterprises, such as capitalization and depreciation of fixed assets. Accordingly, the accompanying financial statements of the Sewer Fund are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to costs of its general fixed assets.

In our opinion, except as noted above, the financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at December 31, 1992, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

January 19, 1993
Montpelier, Vermont

Members of The American Institute and Vermont Society of Certified Public Accountants



TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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DECEMBER 31, 1992

Independent Auditor's Report

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Exhibit I

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1992

	Governmental Fund Types			Account Group	Totals
	General	Special Revenue	Capital Projects	General Long-Term Debt	(Memorandum Only)
<u>ASSETS</u>					
Cash - Checking - Note 1	\$128,940	\$ 11,755	\$ 0	\$ 0	\$140,695
Cash - Savings - Note 2	102,018	71,715	27,686	0	201,419
Due from Other Funds	222	0	0	0	222
Loans Receivable - Note 3	0	163,853	0	0	163,853
Reimbursements Receivable	27,265	0	0	0	27,265
Deposit-Tax Sales	3,146	0	0	0	3,146
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	80,000	80,000
TOTAL ASSETS	\$261,591	\$247,323	\$ 27,686	\$ 80,000	\$616,600
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Due to School District	\$342,372	\$ 0	\$ 0	\$ 0	\$342,372
Due to Other Funds	0	222	0	0	222
Due to Economic Development Administration - Note 4	0	65,490	0	0	65,490
Deferred Revenue - Note 5	0	100,000	0	0	100,000
Notes Payable - Note 6	0	0	0	80,000	80,000
Total Liabilities	342,372	165,712	0	80,000	588,084
<u>Fund Balance/(Deficit):</u>					
Restricted - Note 7	0	68,347	0	0	68,347
Unrestricted:					
Designated - Note 8	4,435	13,264	27,686	0	45,385
Undesignated	(85,216)	0	0	0	(85,216)
Total Fund Balances/(Deficit)	(80,781)	81,611	27,686	0	28,516
TOTAL LIABILITIES AND FUND BALANCES	\$261,591	\$247,323	\$ 27,686	\$ 80,000	\$616,600

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1992

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenue:				
Property Taxes	\$ 653,435	\$ 0	\$ 0	\$ 653,435
Interest and Penalties	21,925	5,023	0	26,948
State of Vermont	59,761	3,750	0	63,511
Interest Income	5,833	2,364	1,032	9,229
Miscellaneous Receipts	8,871	1,353	800	11,024
Charges for Services	28,836	219,649	0	248,485
Licenses, Fees & Fines	31,149	4,598	0	35,747
Total Revenue	<u>809,810</u>	<u>236,737</u>	<u>1,832</u>	<u>1,048,379</u>
Expenditures:				
General Government	256,265	761	0	257,026
Highway	264,176	0	0	264,176
Sewer	0	217,409	0	217,409
Auxiliary Services	46,603	0	0	46,603
Recreation	20,880	0	0	20,880
Law Enforcement	18,881	0	0	18,881
Interest	13,848	0	0	13,848
Appropriations - Note 9	155,681	0	0	155,681
Town Debt Principal	20,000	0	0	20,000
Equipment	0	0	45,900	45,900
Westway Tax Stabilization	6,155	0	0	6,155
Total Expenditures	<u>802,489</u>	<u>218,170</u>	<u>45,900</u>	<u>1,066,559</u>
Excess/(Deficiency) of Revenue Over Expenditures	7,321	18,567	(44,068)	(18,180)
Other Financing Sources/(Uses):				
Operating Transfers In	0	0	30,000	30,000
Operating Transfers Out	(20,000)	(10,000)	0	(30,000)
Total Other Financing Sources/(Uses)	<u>(20,000)</u>	<u>(10,000)</u>	<u>30,000</u>	<u>0</u>
Excess/(Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	(12,679)	8,567	(14,068)	(18,180)
Fund Balances/(Deficit) - January 1, 1992	<u>(68,102)</u>	<u>73,044</u>	<u>41,754</u>	<u>46,696</u>
Fund Balances/(Deficit) December 31, 1992	<u>\$ (80,781)</u>	<u>\$ 81,611</u>	<u>\$ 27,686</u>	<u>\$ 28,516</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Property Tax	\$ 657,265	\$ 653,435	\$ (3,830)
State Aid Highway	53,632	58,257	4,625
TRACE	0	649	649
Railroad Tax	1,493	855	(638)
Sewer Administration	15,000	15,000	0
Ordinance Fines	1,000	3,774	2,774
Solid Waste	500	453	(47)
Clerk Fees	10,000	13,151	3,151
Zoning	3,500	3,047	(453)
Copier	500	601	101
Dog Licenses	1,000	1,065	65
Treasurer Salary-School	10,576	10,576	0
Interest	5,000	5,833	833
Town Hall Rent	1,200	1,200	0
Liquor License	800	700	(100)
Dog Fines	150	185	35
Delinquent Tax Interest/Penalty	12,000	21,925	9,925
Forest Fires	500	0	(500)
Permits	200	787	587
Phone Reimbursement	250	390	140
Miscellaneous	6,000	7,281	1,281
Recreation-Playgroup	9,000	8,653	(347)
Recreation-Summer	2,000	1,993	(7)
Total Revenue	<u>791,566</u>	<u>809,810</u>	<u>18,244</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures:			
Tax Abatements	\$ 500	\$ 0	\$ 500
Notes and Interest	37,500	33,848	3,652
General Administration	161,470	163,701	(2,231)
Insurance	76,494	71,469	5,025
Town Highway	240,472	262,188	(21,716)
Trucks and Maintenance	27,300	18,596	8,704
Auxiliary Services	55,200	46,603	8,597
Recreation	23,959	20,880	3,079
Town Hall	18,000	11,440	6,560
Town Garage	5,750	3,393	2,357
Law Enforcement	18,659	18,881	(222)
County Tax	8,879	7,864	1,015
Cemeteries	1,000	932	68
Appropriations - Note 9	155,681	155,681	0
Bank Charges	0	859	(859)
Westway Tax Stabilization	<u>6,071</u>	<u>6,154</u>	<u>(83)</u>
Total Expenditures	<u>836,935</u>	<u>822,489</u>	<u>14,446</u>
Excess/(Deficiency) of Revenue Over Expenditures - Note 10	\$ <u>(45,369)</u>	(12,679)	\$ <u>32,690</u>
Fund Balance/(Deficit) - January 1, 1992		<u>(68,102)</u>	
Fund Balance/(Deficit) - December 31, 1992		\$ <u>(80,781)</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
User Fees	\$219,870	\$219,649	\$ (221)
Miscellaneous	0	1,353	1,353
Sludge Press Fee	0	2,553	2,553
Total Revenue	<u>219,870</u>	<u>223,555</u>	<u>3,685</u>
Expenditures:			
Salaries	59,048	62,541	(3,493)
Health Insurance	12,833	12,193	640
Disability Insurance	300	180	120
Workers Compensation	950	950	0
Unemployment	300	340	(40)
Administrative Reimbursement	15,000	15,000	0
FICA	4,517	4,784	(267)
Vehicle Maintenance	4,500	2,602	1,898
Vehicle Insurance	2,486	2,648	(162)
Lab Chemicals	1,000	1,331	(331)
Sulfur Dioxide	900	907	(7)
Chlorine	2,800	2,033	767
Plant Maintenance	3,000	6,651	(1,651)
Plant Insurance	1,126	1,126	0
Pumpstation Maintenance	0	1,520	(1,520)
Sewer Line Maintenance	5,000	1,282	3,718
Emergency Maintenance	1,750	1,024	726
Equipment Savings	10,000	10,000	0
Lab Equipment	1,000	1,137	(137)
Contract Services	3,000	2,521	479
Vehicle Fuel	2,000	1,693	307
Heating Fuel	2,000	1,741	259
Telephone	1,300	1,598	(298)
Office Supplies	200	88	112
Miscellaneous	3,000	2,737	263
Sludge Management	27,500	19,509	7,991
Retirement	2,956	2,979	(23)
Uniforms	754	799	(45)
Boiler/Machine Insurance	1,194	1,313	(119)
Flood Insurance	639	670	(31)
Pine Hill Upgrade	30,000	26,576	3,424
Plant - CVPS	18,874	18,658	216
Lab Testing	0	95	(95)
Bank Charges	0	5	(5)

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures/(Cont'd):			
Elm Street	\$ 6,000	\$ 5,627	\$ 373
Harrison Avenue	2,000	3,808	(1,808)
Barnes Street	1,500	1,214	286
Baxter Street	500	1,553	(1,053)
Clarendon Avenue	1,000	850	150
Main Street	1,000	4,762	(3,762)
Thrall Avenue	500	194	306
Fairview Avenue	<u>500</u>	<u>170</u>	<u>330</u>
Total Expenditures	<u>234,927</u>	<u>227,409</u>	<u>7,518</u>
Excess/(Deficiency) of			
Revenue Over Expenditures - Note 10	<u>\$(15,057)</u>	(3,854)	<u>\$ 11,203</u>
Fund Balance - January 1, 1992		<u>15,387</u>	
Fund Balance - December 31, 1992		<u>\$ 11,533</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three (3) generic fund types and one (1) broad fund category as follows:

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 1:
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund, and accordingly, this fund is reported as a Special Revenue fund type.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

E. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reporting fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net of current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 1:
(Cont'd)

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland, Vermont does not maintain the historical cost information needed for establishment of a statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

F. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund and Sewer Fund at an Annual Town Meeting, and the tax rate and Sewer Assessment is determined by the Board of Selectmen based on the budgets, Grand List and sewer units.

G. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. FUND BALANCES

Fund balances of Governmental Fund Types are classified in three separate categories. The categories, and their general meanings, are as follows:

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by an agreement of other binding document.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 1:
(Cont'd)

I. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Note 2: CASH

The cash deposits in the Town accounts as of December 31, 1992 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured (FDIC)	\$200,000	\$200,000
Uninsured, Not Collateralized by Bank	<u>142,361</u>	<u>142,114</u>
	<u>\$342,361</u>	<u>\$342,114</u>

The difference between the bank balance and the book balance is due to the reconciling items such as outstanding checks and deposits in transit.

Note 3: LOANS RECEIVABLE

Loans Receivable consists of the following at December 31, 1991:

Loan Receivable, Daamen, Inc., Monthly Principal - Interest Payments of \$537 Due September, 2007, at 6% Interest, Secured by a Mortgage	\$ 63,853
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Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services. Interest Rate is 3%.	<u>\$100,000</u>
Total Loans Receivable	<u>\$163,853</u>

Note 4: DUE TO ECONOMIC DEVELOPMENT ADMINISTRATION

This fund was established by Economic Development Administration (EDA) Grant Funds awarded to West Rutland in 1984. A loan of \$75,000 was made to Daamen, Inc. at 6% for 20 years, of which \$65,490 is to be paid back to EDA upon payment of the Daamen Loan. The remainder of the loan will be available to the Town to reloan.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 5: DEFERRED REVENUE

Special Revenue Funds:

Deferred Revenue in the Community Development Fund consists of Grant funds loaned out as described in Note 3.	<u>100,000</u>
Total	<u><u>\$100,000</u></u>

Note 6: NOTES PAYABLE

Notes Payable at December 31, 1992 consist of the following:

Note Payable to Vermont National Bank. Interest at 4.75%, Due January 15, 1993, will refinance with Principal Payments of \$20,000 per year.	<u>\$ 80,000</u>
Total Notes Payable	<u><u>\$ 80,000</u></u>

The annual requirements to amortize the general long-term debt are:

<u>Year Ending</u> <u>December 31,</u>	<u>Debt</u> <u>Retirement</u>
1993	\$ 20,000
1994	20,000
1995	20,000
1996	<u>20,000</u>
Total	<u><u>\$ 80,000</u></u>

This note was refinanced on January 15, 1993 and is now due January 15, 1994 with a carrying amount of \$60,000 at 4.10%.

Note 7: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

Restricted for Industrial Development Revolving Loan Fund	\$35,281
Restricted for Act 200 Planning Grant	3,753
Restricted for Sewer Impact Fund	<u>29,313</u>
Total Restricted Fund Balance	<u><u>\$68,347</u></u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 8: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund

Designated for Planning \$ 4,435

Total General Fund \$ 4,435

Special Revenue Funds

Designated for Sewer Fund Expenses \$11,533

Designated for West Rutland Development
Fund Expenses 1,731

Total Special Revenue Funds \$13,264

Capital Project Funds

Designated for Handicapped Accessibility
Fund Expenses \$ 1,117

Designated for Equipment Fund Expenses 4,596

Designated for Sewer Equipment Fund Expenses 21,973

Total Capital Project Funds 27,686

Total Designated Fund Balances \$45,385

Note 9: APPROPRIATIONS

Appropriations paid from the General Fund in 1992 were approved at the town meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
8	Rutland Mental Health Services, Inc.	\$ 3,304
9	Southwestern Vermont Area Agency on Aging	1,200
10	Rutland County Retired Senior Volunteer Program	400
11	Rutland Area Visiting Nurse Association, Inc.	4,500
12	Bennington-Rutland Opportunity Council (EROC)	735
13	Rutland Regional Ambulance Service	15,492
14	Repaving Improvements	65,000
15	Fire District #1	64,550
17	Rutland Area Hospice, Inc.	<u>500</u>
	Total	<u>\$155,681</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

Note 10: BUDGETED DEFICIT

General Fund and Sewer Fund:

The Town of West Rutland budgeted \$45,369 and \$15,057 of the prior year's Fund Surplus as an expenditure for the General Fund and Sewer Fund, respectively. This results in the current year's budgeted deficiency of revenue over expenditures of \$43,369 and \$15,057 to utilize that surplus.

Note 11: PROPERTY TAXES

Property taxes are due in three equal installments, on May 15, August 15, and become delinquent on November 16. The Town of West Rutland, Vermont bills and collects its own property taxes and also taxes for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the fiscal year ended December 31, 1992, the tax rate is as follows:

School	1.1497
Town General Highway	.5540
Fire Protection	.0712
Services	.0320
Paving	<u>.0717</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>1.8786</u>

Note 12: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. One employee contributes 3% of gross wages, while the Town contributes 4.2%. All others contribute 5% while the Town contributes 5.6%.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits are not determinable.

The Town contribution for 1992 was \$12,571.

Note 13: CHANGE IN YEAR END

At the annual Town meeting in March 1992, the voters approved that the Town of West Rutland change their fiscal year end from December 31 to June 30. This will be accomplished by presenting an eighteen month budget that will run from January 1, 1993 through June 30, 1994.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1992

	<u>Sewer Fund</u>	<u>Act 200 Planning Grant</u>	<u>West Rutland Development Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS</u>							
Cash - Checking - Note 2	\$11,755	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,755
Cash - Savings - Note 2	0	3,753	1,731	36,918	0	29,313	71,715
Loans Receivable - Note 3	0	0	0	63,853	100,000	0	163,853
TOTAL ASSETS	\$11,755	\$ 3,753	\$1,731	\$100,771	\$100,000	\$29,313	\$247,323
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Due to Economic Development Administration - Note 4	\$ 0	\$ 0	\$ 0	\$ 65,490	\$ 0	\$ 0	\$ 65,490
Deferred Revenue - Note 5	0	0	0	0	100,000	0	100,000
Due to General Fund	222	0	0	0	0	0	222
Total Liabilities	222	0	0	65,490	100,000	0	165,712
Fund Balances:							
Restricted - Note 7	0	3,753	0	35,281	0	29,313	68,347
Unrestricted - Designated - Note 8	11,533	0	1,731	0	0	0	13,264
Total Fund Balances	11,533	3,753	1,731	35,281	0	29,313	81,611
TOTAL LIABILITIES AND FUND BALANCES	\$11,755	\$ 3,753	\$1,731	\$100,771	\$100,000	\$29,313	\$247,323

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Sewer Fund</u>	<u>Act 200 Planning Grant</u>	<u>West Rutland Development Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Totals (Memorandum Only)</u>
Revenue:							
Interest Income	\$ 0	\$ 3	\$ 71	\$ 1,268	\$ 0	\$ 1,022	\$ 2,364
User Fees	219,649	0	0	0	0	0	219,649
Sewer Fees	0	0	0	0	0	2,045	2,045
Miscellaneous	1,353	0	0	0	0	0	1,353
Sludge Fee	2,553	0	0	0	0	0	2,553
State Revenue	0	3,750	0	0	0	0	3,750
Loan Repayment - Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,023</u>	<u>0</u>	<u>0</u>	<u>5,023</u>
Total Revenue	<u>223,555</u>	<u>3,753</u>	<u>71</u>	<u>6,291</u>	<u>0</u>	<u>3,067</u>	<u>236,737</u>
Expenditures:							
Maintenance	13,080	0	0	0	0	0	13,080
Salaries	62,541	0	0	0	0	0	62,541
Benefits	12,373	0	0	0	0	0	12,373
Workmen's Compensation	950	0	0	0	0	0	950
Unemployment	340	0	0	0	0	0	340
Administrative Reimbursement	15,000	0	0	0	0	0	15,000
FICA	4,784	0	0	0	0	0	4,784
Insurance	5,757	0	0	0	0	0	5,757
Chemicals	4,271	0	0	0	0	0	4,271
Lab Equipment	1,137	0	0	0	0	0	1,137
Telephone	1,598	0	0	0	0	0	1,598

Contract Services	2,521	0	0	0	0	0	2,521
Fuel	3,434	0	0	0	0	0	3,434
Office Supplies	88	0	0	0	0	0	88
Miscellaneous	2,837	0	338	416	7	0	3,598
Uniforms	799	0	0	0	0	0	799
Sludge Management	19,509	0	0	0	0	0	19,509
Retirement	2,979	0	0	0	0	0	2,979
Line Maintenance	<u>63,411</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,411</u>
Total Expenditures	<u>217,409</u>	<u>0</u>	<u>338</u>	<u>416</u>	<u>7</u>	<u>0</u>	<u>218,170</u>
Excess/(Deficiency) of Revenue Over Expenditures	6,146	3,753	(267)	5,875	(7)	3,067	18,567
Other Financing Sources/(Uses):							
Operating Transfers Out	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>
Total Operating Transfers Out	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>
Excess/(Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(3,854)	3,753	(267)	5,875	(7)	3,067	8,567
Fund Balances - January 1, 1992	<u>15,387</u>	<u>0</u>	<u>1,998</u>	<u>29,406</u>	<u>7</u>	<u>26,246</u>	<u>73,044</u>
Fund Balances - December 1, 1992	<u>\$ 11,533</u>	<u>\$ 3,753</u>	<u>\$ 1,731</u>	<u>\$ 35,281</u>	<u>\$ 0</u>	<u>\$ 29,313</u>	<u>\$ 81,611</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1992

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
<u>ASSETS</u>				
Cash - Savings - Note 2	\$1,117	\$21,973	\$ 4,596	\$27,686
TOTAL ASSETS	<u>\$1,117</u>	<u>\$21,973</u>	<u>\$ 4,596</u>	<u>\$27,686</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:				
Designated - Note 8	1,117	21,973	4,596	27,686
TOTAL LIABILITIES AND FUND BALANCES	<u>\$1,117</u>	<u>\$21,973</u>	<u>\$ 4,596</u>	<u>\$27,686</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1992

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
Revenue:				
Interest Income	\$ 80	\$ 606	\$ 346	\$ 1,032
Sale of Equipment	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>
Total Revenue	<u>80</u>	<u>606</u>	<u>1,146</u>	<u>1,832</u>
Expenditures:				
Equipment	<u>0</u>	<u>5,983</u>	<u>39,917</u>	<u>45,900</u>
Total Expenditures	<u>0</u>	<u>5,983</u>	<u>39,917</u>	<u>45,900</u>
Excess/(Deficiency) of Revenue Over Expenditures	80	(5,377)	(38,771)	(44,068)
Other Financing Sources:				
Operating Transfers In	<u>0</u>	<u>10,000</u>	<u>20,000</u>	<u>30,000</u>
Excess/(Deficiency) of Revenue and Other Financing Sources Over Expenditures	80	4,623	(18,771)	(14,068)
Fund Balances - January 1, 1992	<u>1,037</u>	<u>17,350</u>	<u>23,367</u>	<u>41,754</u>
Fund Balances - December 31, 1992	<u>\$1,117</u>	<u>\$21,973</u>	<u>\$ 4,596</u>	<u>\$ 27,686</u>

The accompanying notes are an integral part of this financial statement.

SUMMARY OF CAPITAL EQUIPMENT ACCOUNT

	1992	1991
Opening Balance January 1	\$23,366.95	\$11,994.47
Deposit from General Account	20,000.00	20,000.00
Interest	345.93	693.82
Sale of Torwell Sander	800.00	
TOTAL	<u>\$44,512.88</u>	<u>\$32,688.29</u>
Disbursements		
John Deere 444E Loader	39,916.70	7,983.34
One Ton Lights		402.00
Pressure Washer		936.00
TOTAL DISBURSEMENTS	<u>\$39,916.70</u>	<u>\$9,321.34</u>
Ending Balance December 31	<u>\$4,596.18</u>	<u>\$23,366.95</u>

TOWN HALL HANDICAPPED ACCESSIBILITY ACCOUNT

This account was established in January 1991 by a bequest of \$1,000 from the estate of Anne S. Pedonesi to be used for handicapped accessibility to the West Rutland Town Hall.

	1992	1991
Opening Balance January 1	\$1,069.20	\$1,000.00
Interest	48.11	69.20
Balance December 31	<u>\$1,117.31</u>	<u>\$1,069.20</u>

LANDFARMING ESCROW ACCOUNT
(Michael Lovullo/Mead Street)

This account was established as part of an agreement between Michael Lovullo, the Town of West Rutland and the State of Vermont to assure that fuel oil contaminated soil removed from the Lovullo property on Mead Street was properly processed in a "landfarm" operation at the town's former landfill. The landfarm process was completed on June 18, 1992 when the State Agency of Natural Resources certified that all requirements had been met.

	<u>1992</u>	<u>1991</u>
Opening Balance January 1	\$4,577.74	\$4,302.34
Interest	<u>162.12</u>	<u>275.40</u>
Total	\$4,739.86	\$4,577.74
Release of Funds Completion of Landfarm	<u>4,739.86</u>	
Balance December 31	<u><u>\$0.00</u></u>	<u><u>\$4,577.74</u></u>

ACT 200 PLANNING GRANT

This grant will assist the Town of West Rutland in development of a new town plan that will fully comply with state statutory requirements. The total grant award is \$7,500. Planning under this grant must be completed before August 1, 1993.

	<u>1992</u>
Opening Balance January 1	\$0.00
Deposit December 22	3,750.00
Interest	3.07
Balance December 31	<u><u>\$3,753.07</u></u>

DEVELOPMENT PROMOTION ACCOUNTS

	<u>1992</u>	<u>1991</u>
Opening Balance January 1		
Regular Savings	36.68	160.68
Time Savings	<u>1961.09</u>	<u>2,642.80</u>
	\$1,997.77	\$2,803.48
Interest	71.09	147.33
Bank Credit Memo		12.00
Total	<u>\$2,068.86</u>	<u>\$2,962.81</u>
Disbursements		
Travel Info. Council	104.00	112.00
Bank Service Charge	24.00	24.00
Industrial Park Mowing	210.00	
Gen. Acc't. (CVPS Development)		829.04
Total Disbursements	<u>\$338.00</u>	<u>\$965.04</u>
Balance December 31	<u>\$1,730.86</u>	<u>\$1,997.77</u>

WEST RUTLAND INDUSTRIAL DEVELOPMENT
REVOLVING LOAN FUND

BALANCE SHEET
DECEMBER 31

	1992	1991
Assets		
Savings Account (Mortgage Payments)	\$36,917.74	\$29,405.59
Principal Receivable	\$63,853.54	\$65,177.15
TOTAL ASSETS	<u>\$100,771.28</u>	<u>\$94,582.74</u>
Liabilities		
Repayment due EDA	\$65,490.00	\$65,490.00
Total Liabilities	<u>\$65,490.00</u>	<u>\$65,490.00</u>
Fund Balance 12/31	\$35,281.28	\$29,092.74
Total Liabilities and Fund Balance	<u>\$100,771.28</u>	<u>\$94,582.74</u>

N.B. This fund was established by EDA grant funds awarded to West Rutland in 1984. \$75,000 was loaned to Daamen, Inc. at 6% for 20 years. \$65,490.00 plus interest must be repaid to the EDA. The remainder of the total mortgage payments will be available to the Town and WRDC for loan.

TOWN OF WEST RUTLAND

BALANCE SHEET

December 31, 1992

ASSETS

CASH – Checking Account	\$118,785.89
CASH – Savings Account (CD)	\$102,018.00
DEPOSIT IN TRANSIT (Del. Taxes Collected)	\$10,154.36

DELINQUENT TAXES RECEIVABLE

1992	\$101,696.41
Prior Years	\$24,553.08
Tax Sale Deposit	\$3,145.84
TOTAL Delinquent Taxes Receivable	\$129,395.33

OTHER RECEIVABLES

Health Trust Rebate	\$1,478.00
Due from State of Vermont (Bridge 13)	\$23,658.54
Due from Developer/Clark Hill	\$3,606.40

TOTAL ASSETS	\$389,096.52
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LIABILITIES AND FUND BALANCE

Balance Due School District	\$342,372.00
Due to Sewer Account	\$222.00
Designated Fund Balance:	
Planning Act 20	\$4,435.00
Westway Mall Stabilization	\$6,154.00

TOTAL LIABILITIES	\$353,183.00
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Fund Balance 12/31	\$35,913.52
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TOTAL LIABILITIES AND FUND BALANCE	\$389,096.52
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FISCAL YEAR TRANSITION

In March 1992 voters approved a change from the Calendar Year (January 1 - December 31) to the Fiscal Year (July 1 - June 30). To make this transition it is necessary to present a budget for an 18 month period (January 1, 1993 - June 30, 1994). **THERE WILL BE TWO TAX PAYMENT DATES IN THE TRANSITION YEAR, NOVEMBER 15, 1993 AND MARCH 15, 1994.**

Beginning with the Fiscal Year that starts July 1, 1994, three payments will be required each year. Payments will be due on August 15, November 15 and May 15, with interest assessed on payments not made on time. In addition to interest, the 8% collector's penalty will be assessed on balances remaining due after the third payment date. Interest is charged at 1% per month or portion thereof for the first three months and 1-1/2% per month thereafter.

THE CHART ON THE FOLLOWING PAGE IS PROVIDED TO HELP YOU UNDERSTAND THIS TRANSITION MORE CLEARLY

TOWN OF WEST RUTLAND
TRANSITION TO THE FISCAL YEAR

EXAMPLE:

IF ANNUAL TAX BILL IS \$1,000

then TRANSITION YEAR TAX BILL will be \$1,500

January 1, 1993	Transition Fiscal Year Begins		
March 1993	Budget Adopted for 1/1/93 – 6/30/94		
July 1993	Tax Bills Mailed	\$1,500.00	
November 15, 1993	1st Installment Due	\$1,000	2/3 of total due = 1 year
March 1994	Budget Adopted for FY95 (7/1/94 – 6/30/95)		
March 15, 1994	2nd Installment Due	\$500	1/3 of total due = 1/2 year
May 1994	Tax Bills Mailed	\$1,000.00	
August 15, 1994	1st Installment (FY95)	\$333	1/3 of total due
November 15, 1994	2nd Installment(FY95)	\$333	1/3 of total due
March 1995	Budget Adopted for FY96(7/1/95 – 6/30/96)		
May 15, 1995	3rd Installment(FY95)	\$334	1/3 of total due
June 1995	Tax Bills Mailed	\$1,000.00	
August 15, 1995	1st Installment(FY96)	\$333	1/3 of total due
	ETC.		
	ETC.		
	ETC...		

TOWN OF WEST RUTLAND
PROPOSED BUDGET
January 1, 1993 – June 30, 1994

REVENUE

CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
000	Fund Balance	\$39,297	\$39,297	\$35,914		\$35,914
000	Property Tax					
	Town	501,584	501,584	506,680	300,459	807,139
2016	Highway Aid	53,632	58,257	58,257	29,129	87,386
2017	TRACE		649			
2018	RR Tax	1,493	855	800	400	1,200
2019	Sewer Admin	15,000	15,000	17,000	8,500	25,500
2020	Ord. Fines	1,000	3,774	2,000	1,000	3,000
2022	Solid Waste	500	453	500	250	750
2023	Sewer Fees		2,045			
2025	Clerk Fees	10,000	13,181	11,000	5,500	16,500
2026	Zoning Fees	3,500	3,047	3,000	1,500	4,500
2027	Copier	500	601	500	250	750
2028	Dog Licenses	1,000	1,065	1,000	1,000	2,000
2029	Treas Sal Sch	10,576	10,576	12,975	6,652	19,627
2030	Interest	5,000	5,702	5,000	2,500	7,500
2032	Town Hall Rent	1,200	1,200	1,200	600	1,800
2034	Liquor Licenses	800	700	700	700	1,400
2036	Dog Fines	150	185	150	75	225
2038	Di Tax Int & Pen	12,000	21,925	16,000	8,000	24,000
2045	Forest Fires	500				
2046	Permits	200	1,837	1,000	500	1,500
2052	Phone Reimb	250	390	300	150	450
2054	Miscellaneous	6,000	7,595	6,000	3,000	9,000
2060	Rec Playgroup	9,000	8,653	9,000	4,500	13,500
2065	Rec Summer	2,000	1,994	2,000	1,000	3,000
2070	In Clk Other		416			
	Rev Minus Tax	173,598	199,395	184,296	75,205	259,501
	TOTAL REVENUE	\$675,182	\$700,979	\$690,976	\$375,664	\$1,066,640

EXPENSES				FULL YEAR	HALF YEAR	1-1/2 YEARS
CODE	ITEM	Budget 92	Actual 92	Proposed 1/93 - 12/93	Proposed 1/94 - 6/94	Budget 93/94
3010.1	Mgr Salary	\$34,539	\$34,539	\$34,500	\$17,250	\$51,750
3010.20	Mgr Expense	2,000	2,000	2,000	1,000	3,000
3020.1	Treas Salary	14,101	14,101	0	0	0
	Treas(1% Taxes)			17,888	9,122	27,010
3020.2	Treas Exp	500	500	0	0	0
3025.1	Tn Clerk Sal	16,723	16,723	17,480	9,048	26,528
3025.2	Tn Clk Supp	1,600	1,028	1,750	875	2,625
3026.0	New Copier	4,326	5,030	0	0	0
3026.1	Copier Reserve	0	0	500	250	750
3027	Facsimile	1,254	945	0	0	0
3028	Roller Shelving	1,685	1,685	0	0	0
3035	Tn Official Exp	500	367	500	250	750
3040.1	Listers	5,600	5,554	5,880	5,120	11,000
3041.1	Selectboard	2,860	2,860	3,003	1,502	4,505
3042.1	Planning/Zoning	3,000	965	3,000	1,500	4,500
3043.1	Zoning Admin	8,180	8,180	8,549	4,425	12,974
3044.1	Health Officer	1,005	1,005	1,055	528	1,583
3045.1	Bookkeeper	20,946	20,946	22,225	11,502	33,727
3046.1	Auditing	5,800	5,919	6,090	3,197	9,287
3047.1	Elections	2,100	3,000	1,500	1,000	2,500
3048	Tax Billing	200	128	200	200	400
3049	Data Processing	4,500	3,920	3,000	1,500	4,500
3050	Legal Fees	8,000	5,340	7,000	3,500	10,500
3051	Engineering Svc	2,000	3,071	2,000	1,000	3,000
3052.2	Office Supplies	1,800	1,789	1,800	900	2,700
3052.21	Postage	2,040	1,659	2,040	1,020	3,060
3052.2	Town Report	2,334	2,089	2,193	2,303	4,496
3052.23	Copier	250	0	400	400	800
3052.3	Advertising	2,800	2,775	2,800	1,400	4,200
3052.34	Telephone	2,250	3,106	2,250	1,125	3,375
3054	Del Tax Exp	500	1,626	1,000	0	1,000
3056	Reg. Planning	500	500	500	0	500
3060	VLCT Dues	1,077	1,077	1,126	0	1,126
3065	Miscellaneous	4,500	30,336	4,500	2,250	6,750
3070	Tn Farm Water	2,000	25	2,000	1,000	3,000
SUBTOTAL	ADMINISTRATION	\$161,470	\$182,787	\$158,729	\$83,167	\$241,896

CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
5105	Equip Savings	\$20,000	\$20,000	\$22,500	\$12,500	\$35,000
5110.1	Labor	68,622	73,631	72,758	38,022	110,781
5115	Salt	24,000	31,769	29,000	15,000	44,000
5120	Sand	8,600	7,450	9,500	5,000	14,500
5125	Culverts	5,665	10,678	6,000	4,000	10,000
5130	Gravel	20,000	19,539	20,000	11,000	31,000
5134	Hot Mix	2,500	480	2,000	500	2,500
5135	Resurfacing	35,000	26,017	35,000	17,500	52,500
5140	Chloride	3,090	3,325	3,100	0	3,100
5145	Cold Patch	10,000	4,595	8,000	5,000	13,000
5150	Roadside Mowing	1,000	2,025	2,250	0	2,250
5155	Tree Work	1,000	450	1,000	500	1,500
5160	Traffic Signs	1,500	1,963	2,000	750	2,750
5165	Tools & Misc	2,000	737	2,000	1,000	3,000
5170	Equip Rental	12,360	39,743	13,000	8,000	21,000
5175	Equip Purchase	500	0	500	500	1,000
5180	Bridges	4,000	26,667	4,000	2,000	6,000
5190	Channel Maint	10,000	2,657	10,000	5,000	15,000
5192	Sidewalk Repair	6,000	5,698	7,000	3,500	10,500
5194	Street Cleaning	4,635	8,578	8,000	8,000	16,000
5196	Pvment Marking			2,500		2,500
SUBTOTAL	HIGHWAYS	\$240,472	\$286,001	\$260,108	\$137,772	\$397,881
CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
5355	Gas, Oil, Diesel	\$10,000	\$6,748	\$9,000	\$6,000	\$15,000
5360	Repair Parts	6,000	5,959	6,000	3,000	9,000
5365	Outside Repairs	4,500	1,142	4,500	2,500	7,000
5370	Tires, Chains, Batts.	3,500	2,401	3,500	2,000	5,500
5375	Plow Blades	1,500	158	1,500	1,500	3,000
5380	Tools & Equip	1,300	1,673	1,500	800	2,300
5385	Radios	500	515	500	250	750
						0
SUB TOTAL	TRUCKS & MAINT.	\$27,300	\$18,596	\$26,500	\$16,050	\$42,550
CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
5555.67	Fuel Oil	\$2,500	\$1,068	\$2,500	\$1,800	\$4,300
5555.60	Repairs	2,000	960	2,000	1,000	3,000
5565.34	Telephone	650	990	700	350	1,050
5570.76	CVPS	600	375	600	300	900
						0
SUBTOTAL	GARAGE	\$5,750	\$3,392	\$5,800	\$3,450	\$9,250

CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
5210.15	BC/BS	\$22,532	\$19,499	\$19,209	\$9,605	\$28,814
5212.15	FICA	15,398	15,824	13,611	6,936	20,548
5214.0	Vehicles	6,000	5,387	6,000	3,250	9,250
5216.0	Workers Comp	8,000	7,686	8,250	4,125	12,375
5218	Liab & Bldgs	7,400	7,786	8,000	4,000	12,000
5220	VMERS	8,195	9,592	8,523	4,894	13,417
5222	Unemp Comp	1,019	679	1,000	500	1,500
5224	Disability	850	825	1,000	910	1,910
5226	Bond	400	0	400		400
5228	Pub. Off. Liab.	2,200	2,071	2,485	2,485	4,970
5229	Law Enf. Liab	4,500	2,119	2,500	2,500	5,000
						0
SUB TOTAL	INSURANCE	\$76,494	\$71,469	\$70,979	\$39,205	\$110,184
						0
CODE	ITEM	Budget 92	Actual 92	Proposed	Proposed	Budget
				1/93-12/93	1/94-6/94	93/94
5410	St & Traff Lights	\$32,500	\$34,536	\$33,000	\$16,500	\$49,500
5410.1	Dewey Ave Lite	0				0
5415	Solid Waste Mgt	12,000	2,025	8,000	4,000	12,000
5420	Library	9,500	9,500	9,500	5,000	14,500
5425	Humane Society	600	543	1,000	500	1,500
5430	Memorial Day	100		100	100	200
5440	Forest Fires	500		500	250	750
						0
SUBTOTAL	Auxiliary Services	\$55,200	\$46,603	\$52,100	\$26,350	\$78,450
						0
CODE	ITEM	Budget 92	Actual 92	Proposed	Proposed	Budget
				1/93-12/93	1/94-6/94	93/94
						0
6115	Cleaning Service	\$2,600	\$2,700	\$2,600	\$1,300	\$3,900
6120.76	CVPS	3,400	3,673	3,600	1,800	5,400
6125	Energy Cons.	1,200	782	1,200	600	1,800
6130	Miscellaneous	2,000	1,324	2,000	1,000	3,000
6130.1	Grant Match	0		3,000		3,000
6133	Carpet & Paint	1,800	838	500	500	1,000
6135.77	Fuel Oil	4,000	2,122	3,000	2,000	5,000
6137	Electrical	3,000		500	250	750
SUB TOTAL	TOWN HALL	\$18,000	\$11,440	\$16,400	\$7,450	\$23,850

CODE	ITEM	Budget 92	Actual 92	FULL YEAR	HALF YEAR	1-1/2 YEARS
				Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
6210.1	Officer Services	\$11,520	\$13,533	\$12,211	\$6,289	\$18,500
6210.2	Special Events	1,728		1,500	750	2,250
6210.3	Mileage	2,048	1,978	2,050	1,025	3,075
6210.4	Equipment	1,000	1,945	1,000	500	1,500
6210.5	Telephone	700	737	750	375	1,125
6210.6	Training	575	37	500		500
	D.A.R.E	1,088	650	500	500	1,000
						0
SUB TOTAL	POLICE	\$18,659	\$18,881	\$18,511	\$9,439	\$27,950
						0
	ITEM	Budget 92	Actual 92	Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
6350.76	CVPS	\$400	\$422	\$500	\$300	\$800
6355.10	Labor	5,459	5,483	6,000		6,000
6360	Supplies	2,600	3,064	2,600	1,000	3,600
6361	Playgroup	9,000	7,597	9,000	4,500	13,500
6365	Facility Maint	6,000	4,214	4,000	3,000	7,000
6365.1	Land Purchase			15,837	4,102	19,939
6370	Disc Jockey	400		0		0
6375	Little League	100	100	100		100
						0
SUB TOTAL	RECREATION	\$23,959	\$20,880	\$38,037	\$12,902	\$50,939
						0
6450	County Tax	\$8,879	\$7,864	\$8,812	\$8,879	\$17,691
						0
SUB TOTAL	COUNTY TAX	\$8,879	\$7,864	\$8,812	\$8,879	\$17,691
						0
7610	Tax Antic Int	\$10,000	\$8,791	\$9,500	\$9,000	\$18,500
7620	Tn Debt Int	7,500	5,057	4,000	1,500	5,500
						0
SUB TOTAL	INTEREST	\$17,500	\$13,848	\$13,500	\$10,500	\$24,000
						0
9010	Tn Debt Prin	\$20,000	\$20,000	\$20,000	\$20,000	\$40,000
SUB TOTAL	TN DEBT PRIN	\$20,000	\$20,000	\$20,000	\$20,000	\$40,000
9000	Tax Abatements	\$500		\$500		\$500
						\$0
SUB TOTAL	TAX ABATEMENT	\$500	\$0	\$500	\$0	\$500
						0
8650	Cemetery Maint	\$1,000	\$932	\$1,000	\$500	\$1,500
						\$0
SUB TOTAL	CEMETERIES	\$1,000	\$932	\$1,000	\$500	\$1,500
						0
GRAND TOTAL		\$675,183	\$702,692	\$690,976	\$375,664	\$1,066,641

DETAIL OF MISCELLANEOUS REVENUE AND EXPENSES

The following information is presented to clarify the actual revenue and expenditures categorized as "Miscellaneous" in the town budget.

MISCELLANEOUS REVENUE (CODE 2054)

BC/BS Reimbursement	\$759
Town Report Printing (School & WRFD #1)	1,170
Elections (School)	424
Mitey Mite/T-Ball Field Donation	500
Calcium Chloride (Town of Ira & Killington Wood Products)	899
Sale of Copier	1,400
Basketball Court Vandalism	119
Police Car Tires	409
Oil Collection Reimbursement	1,103
Industrial Promotion Account (Mowing Industrial Park)	210
Friends of the West Rutland Town Hall, Inc.	75
Miscellaneous	<u>527</u>
TOTAL	\$7,595

MISCELLANEOUS EXPENSES (CODE 3065)

Petty Cash	\$800
Informational Fliers	1,265
Fireproof File Cabinet (Listers)	325
Tax Sale Purchases	3,146
Tax Refund 1989-1991 (Superior Court Decision - GAWET)	3,977
Tax Overpayments	12,558
Water Main Relocation Pleasant Street	3,452
Mowing Industrial Park	210
Sewer Connection Fees	2,045
Marriage Licenses	429
Miscellaneous	<u>2,129</u>
TOTAL	\$30,336

United States
Environmental Protection Agency

National Award

For Outstanding Wastewater Treatment Facility
Operations and Maintenance

Small Secondary Wastewater Treatment Category

Presented To

West Rutland Wastewater Treatment Facility



September 21, 1992

A handwritten signature of William K. Reilly in dark ink, written over a horizontal line.

William K. Reilly, Administrator



Ed Tracey, Assistant Chief Operator (L) and Wayne Tracey, Chief Operator (R) Display the National EPA Award Banner presented to the Town of West Rutland and its Wastewater Treatment Plant Operators in New Orleans in October 1992.

WASTEWATER TREATMENT PLANT REPORT

West Rutland's Wastewater Treatment Plant is the winner of the United States Environmental Protection Agency's **1992 NATIONAL AWARD FOR EXCELLENCE IN OPERATIONS AND MAINTENANCE**. This award was presented in October to the town at the annual conference of the Water Pollution Control Federation held in New Orleans, Louisiana. Winning this award was the culmination of several years of intense effort to improve plant and system operations to provide excellent service to the people of West Rutland. These efforts had also been recognized by several previous awards from the Northeast Region of the EPA, the New England Water Pollution Control Association and the Green Mountain Water Pollution Control Association. We appreciate your continued support in our efforts to serve you.

In the spring of 1992 we completed the upgrade of the Pine Hill system with the installation of ten more manholes. These manholes will allow us easier access for the maintenance and cleaning of sewer lines and provide capacity for future development south of the existing sewer lines.

We worked closely with the Pleasant Street reconstruction project during the summer. That project required the relocation of numerous house connections and rehabilitation of deteriorated manholes and sewer lines. We completed a short sewer line extension and installation of a manhole on Brown Street to allow connection of Matthew Krystofik's home to the town sewer. Mr. Krystofik's home had been bypassed by the sewer during the original installation in the early 1970's.

In 1992 we finally received an interim certification from the State of Vermont for the land application of sewer sludge in Ira. However, this certification is good only for two years. In 1993 the town will have to apply again for a full certification. We have sought permission to utilize part of our sludge to be mixed with sand to produce topsoil to be used in the final closure of the town's landfill. Even though the state's plan for closure of the landfill suggests the use of the sludge in this manner, the regulators in Waterbury have so far prohibited the town from doing so. We are cooperating with the City of Rutland in its attempt to get the necessary permits and funding for the installation of sludge drying equipment. If this facility begins to operate, our sludge will be reduced from 1-1/2 % solids to approximately 95 %. The resulting material will be in the form of dry pellets that should be much easier to market.

In 1993 we will apply for and receive a new discharge permit. The new permit may require us to install equipment for removal of phosphorus and to begin planning for a plant upgrade.

Please feel free to call or visit the plant at anytime if you have questions about the wastewater treatment process. Your support and cooperation is essential as we seek to continue our high standards of violation free operation.

Respectfully,
Wayne Tracey, Chief Operator
Edward Tracey, Assistant Chief Operator

TOWN OF WEST RUTLAND
PROPOSED SEWER BUDGET
January 1, 1993 - June 30, 1994

REVENUE

CODE	ITEM	Budget 92	Actual 92	FULL YEAR Proposed 1/93-12/93	HALF YEAR Proposed 1/94-6/94	1-1/2 YEARS Budget 93/94
2140	Cash Balance	\$26,058	\$26,058	\$11,533		\$11,533
2150	User Fees	219,870	219,649	204,799	117,614	322,413
2450	Sludge Press		2,553			
2016	Miscellaneous		1,353			
	Equip Savings			3,000		3,000
TOTAL REVENUE		\$245,928	\$249,614	\$219,332	\$117,614	\$336,946

EXPENSES

CODE	ITEM	Budget 92	Actual 92	Proposed 1/93-12/93	Proposed 1/94-6/94	Budget 93/94
3110.10	Salaries	\$59,048	\$62,421	\$63,662	\$32,969	\$96,632
3111	Health Insurance	12,833	12,193	12,544	6,648	19,192
3112	Disab. Insurance	300	180	600	300	900
3113	Workers Comp	950	950	1,050	525	1,575
3114	Unemploy Ins	300	340	350	180	530
3115	FICA	4,517	4,691	4,870	2,522	7,392
3116	VMERS	2,956	2,328	3,565	1,846	5,411
3117	Uniforms	754	799	943	472	1,414
3120	Admin Reimb	15,000	15,000	17,000	8,500	25,500
3125	Equip. Savings	10,000	10,000	10,000	7,500	17,500
3130	Vehicle Maint.	4,500	2,602	4,500	2,250	6,750
3131	Veh. Insurance	2,486	2,648	2,750	2,750	5,500
3131	Fuel Vehicles	2,000	1,693	2,000	1,200	3,200
3135	Lab Chemicals	1,000	1,331	1,400	700	2,100
3136	Lab Equipment	1,000	1,137	4,000	1,000	5,000
3137	Chlorine	2,800	1,937	2,500	1,250	3,750
3138	Sulfur Dioxide	900	907	950	475	1,425
3140	Contract Services	3,000	2,616	3,000	1,650	4,650
3145	Telephone	1,300	1,537	1,300	650	1,950
3150	Office Supplies	200	88	200	100	300
3155	Miscellaneous	3,000	918	3,000	1,500	4,500
3155.1	Krytoxik Ext		1,819			
3160	Plant Maint.	5,000	6,501	6,000	3,000	9,000
3162	Plant Insurance	1,126	1,126	2,226	2,226	4,452
3164	Boiler/Mach. Ins.	1,194	1,313	1,500	1,500	3,000
3166	Flood Insurance	639	670	700	700	1,400
3168	Fuel Heating	2,000	1,468	2,000	1,200	3,200
3170	Emergency Maint.	1,750	1,024	2,000	1,000	3,000
3175	Sewer Line Maint.	5,000	1,282	4,000	2,000	6,000
3180	Sludge Mgt	27,500	18,381	27,500	15,000	42,500
3185	Pine Hill Upgrade	30,000	26,576			
3200-00-01	CVPS/Plant	18,874	18,658	19,000	9,500	28,500
3205	Pump Sta Maint	13,000	19,630	13,000	6,500	19,500
3190	Due to Gen Acct	11,000	10,569	222		222
3192	Permit Renewal			1,000		1,000
TOTAL EXPENSES		\$245,927	\$235,331	\$219,332	\$117,614	\$336,946

User Fee	\$223.22	\$207.50	\$119.16	\$326.66
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No. of Users

987.0

987.0

987.0

987.0

Annualized Sewer Fee for 18 Month Budget Assuming no connection increase	\$217.77
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SEWER CAPITAL IMPROVEMENT ACCOUNT

	<u>1992</u>	<u>1991</u>
Opening Balance January 1	\$26,245.67	\$21,068.39
Deposits	2,045.00	3,815.00
Interest	1,022.58	1,362.28
Total	<u>\$29,313.25</u>	<u>\$26,245.67</u>
Disbursements		
Refunds	0	0
Balance 12/31	<u>\$29,313.25</u>	<u>\$26,245.67</u>

SEWER EQUIPMENT SAVINGS ACCOUNT

	<u>1992</u>	<u>1991</u>
Opening Balance January 1	\$17,350.49	\$12,735.60
Deposits	10,000.00	10,000.00
Interest	605.97	611.84
Total	<u>\$27,956.46</u>	<u>\$23,347.44</u>
Disbursements		
Trench Box (1/2 WRFD #1)		2,398.75
John Deere Tractor		2,662.20
Pressure Washer(1/2 Highway)		936.00
Chlorine & SO2 Repair Kits	1,401.35	
Weed Trimmers (2)	558.00	
Flow Meter	4,023.84	
Total	<u>\$5,983.19</u>	<u>\$5,996.95</u>
Balance December 31	<u>\$21,973.27</u>	<u>\$17,350.49</u>

UNCOLLECTED PROPERTY TAXES
December 31, 1992

NAME	Previous Years	1991	1992
Alberico, Steven & Jean			\$1,656.59
Ames, William E.			4,412.38
Biathrow, Howard & Deborah		\$482.62	2,281.83
Lot # 38 Pleasant Hgts/Billing Error ****			467.44
Richard & Gertrude Brown		\$713.05	864.16
Brown, Paul			288.55
Budd, Merritt & Kathleen			1,115.55 **
Bullock, Wm. & Donna			4,183.73
Chittenden Trust Co.			890.29
Considine, Josephine			1,309.05 **
Cornelius, Robert & Barbara		\$1.90	348.26
Daamen, Inc.			3,870.02
Dauphinais, Joseph & Janice			1,437.13
Davis, Albert & Theresa			1,536.69
Deuel, Daniel			978.42 **
Dlugasz, Duane & Susan			1,601.78 **
Duprey, Steven & Nancy			1,264.30
Elnicki, F.P. Inc.		\$1,164.19 ***	1,166.61
Elnicki, F.P. Inc.		\$5,892.81 ***	5,911.62
Farley, David & Linda			1,490.69 *
Fay, Donald			572.97
Fredette, Lawrence & Ella			2,231.11
Gage, Susan			1,115.55
Gawet, Marie		\$949.62	2,391.12
Grandchamp, Henry & Betty			1,656.59
Greenier, Harrison			1,463.10
Hart, Richard & Eleanor		\$206.62	1,530.73
Haven, Micah & Lorena			1,540.45
Heck, Virginia			2,150.66
Hickory, Robert & Linda			1,451.82
Hogan, Patrick			1,489.40 *
Holden, Richard & Carolyn	\$89.98		
Kearney, William & Jean			1,757.70
LaRose, Ernest			1,267.39
Lattuca, Joseph			30.01
Marble Street Enterprises			1,500.00
McCullough, Danny & Judith			920.10
McCullough, Peter & Wendy			1,810.00
McDermott, Karen			657.08
Molaski, John Jr.			1,919.60
Moore, Thomas			1,570.18
Mountain Cable Co.			575.60 **
Nartowicz, Joseph & Carol		\$618.88	1,660.35
O'Brien, Francis			2,224.26
O'Connor, Christopher			732.65
Pearo, Robert & Nancy			1,395.47
Pellerin, Daniel			1,247.06

Peterson, John & Diane			1,169.12
Pierce, George Clark			971.24
Pillon, Patrick			1,271.48 **
Pillon, Patrick & Dale			536.23 **
Prevendoski, Charles & Mary	\$265.04		1,461.22
Proctor Gas Inc.	\$244.99 **		309.97 *
Ray, John & Mary	\$162.44 *		1,260.54
Rogers, John & MaryAnn			3,668.24
Rorden, Harold & Nadine			1,767.29
Rutland Storage Trailers	\$9,214.15 ***		
Sabo, Stephen & Craig			402.02
Smith, Jeanne			1,504.76
Spaulding, Tina			1,549.51 **
Tomkalski, Robert & Pamela			795.49
Williams, Ronald & Beth			1,727.98 *
Wysolmerski, Sigismund			565.46
Totals	\$89.98	\$19,916.31	\$92,896.59

UNCOLLECTED PERSONAL PROPERTY TAXES
December 31, 1992

Adelphia Cable Co.			\$2,507.93 **
Atomic Productions			469.65
Daamen, Inc.			2,986.60
Elnicki, F.P. Inc.	\$56.37	\$231.77 ***	194.06
Ezzo, Joseph			58.24
General Electric Capital			74.58 **
Green Mountain Awning		\$67.04	67.18
Green Mt. Collision			56.36
Pettit, Lawrence	\$2,802.18	\$503.79	
Phils Discount Center			27.71
Proctor Gas Inc.			1,290.60 *
Russell Optics			397.89
Rutland Kawasaki	\$258.25	\$266.53	
Rutland Storage Trailers		\$341.53 ***	
Scientific Games			78.90
Smith, Bill Used Cars			35.69
St. Peter, Stuart	\$19.33		
Steve's Restaurant			58.24
T.T.S. Electronics			17.15
Westway Cinema			263.00
Westway Laundry			216.04
Totals	\$3,136.13	\$1,410.66	\$8,799.82

* Paying Agreement

** Paid in Full as of Report Publication

***Bankruptcy Reorganization Plan - Payment schedule began January 15, 1993

****Property Owner not billed in original Property Tax Billing (Correct bill mailed 12/92)

WEST RUTLAND FREE LIBRARY CORPORATION

Expense and Income Statement as of December 31, 1992

	<u>Checking</u>
Balance on Hand 12/31/91	<u>\$4,326.80</u>
<u>Deposits</u>	
Proctor Memorial Fund	4,000.00
(plus \$7,500 deposited into Savings)	
Town of West Rutland	6,500.00
(plus \$3,000 deposited into Savings)	
Transferred from Savings	9,000.00
Dr. C. B. Ross Memorial Fund CD Interest	1,067.53
Community Room Rentals	1,060.00
Miscellaneous	31.68
Donations	<u>88.00</u>
Total Deposits	\$21,747.21
<u>Disbursements</u>	
Wages and Services	11,911.16
Fuel	1,435.00
Electricity	1,007.93
Telephone	608.79
Books	1,875.35
Magazines	839.02
Insurance	791.00
Payroll Taxes	1,042.14
Water Rent	182.00
Contributions	15.96
Supplies and Postage	423.53
Safe Deposit and Post Office Box Rent	37.50
Maintenance and Repairs	4,307.37
Equipment	113.70
Sewer	223.22
Petty Cash	280.00
Events	48.00
Community Room Rental Refunds	90.00
Advertising	34.44
Bank Handling Charges	<u>28.78</u>
Total Disbursements	\$25,294.89
Balance on Hand December 31, 1992	<u><u>\$779.12</u></u>

SPECIAL ACCOUNTS

	<u>Savings</u>
Balance on Hand December 31, 1991	\$173.70
<u>Deposits</u>	
1992 Interest	175.25
Town of West Rutland	3,000.00
Proctor Memorial Fund	7,500.00
Harriet Ross CD Interest	3,249.56
Total Deposits	<u>\$13,924.81</u>
<u>Withdrawals</u>	
Transferred to Checking	9,000.00
Bank Cycle Service Charge	2.00
Total Withdrawals	<u>\$9,002.00</u>
Balance on Hand December 31, 1992	<u>\$5,096.51</u>

	Dr. C.B. Ross Memorial Fund (\$32,333.26) (CD) (Principal is non-expendable)
Balance on Hand December 31, 1991	\$33,106.20
<u>Deposits</u>	
1992 Interest	\$1,746.55
Total Deposits	<u>\$1,746.55</u>
<u>Withdrawals</u>	
Transferred to Checking	1,067.53
Total Withdrawals	<u>\$1,067.53</u>
Balance on Hand December 31, 1992	<u>\$33,785.22</u>

Harriet Ross Bequest (CD)
(Principal restricted to the purchase
of books and furnishings) \$50,000

Balance on Hand December 31, 1991	\$50,778.81
<u>Deposits</u>	
1992 Interest	2,470.75
Total Deposits	<u>\$2,470.75</u>
<u>Withdrawals</u>	
Transferred to Savings	3,249.56
Transferred to Income Portfolio	50,000.00
Total Withdrawals	<u>\$53,249.56</u>
Balance on Hand December 31, 1992	<u>\$0.00</u>

Harriet Ross Bequest
(Principal restricted to the purchase
of books and furnishings) \$50,000

Balance on hand December 31, 1991	\$0.00
<u>Deposits</u>	
Transferred from CD into Income Portfolio	\$50,000.00
1992 Interest	551.87
Total Deposits	<u>\$50,551.87</u>
Balance on Hand December 31, 1992	<u>\$50,551.87</u>

Harriet Ross Bequest (CD)
(Principal restricted to the purchase
of books and furnishings) \$55,000

Balance on Hand December 31, 1991	\$55,000.00
<u>Deposits</u>	
1992 Interest	3,551.05
Total Deposits	<u>\$3,551.05</u>
Balance on Hand December 31, 1992	<u>\$58,551.05</u>

Joan C. Phalen, Treasurer

WEST RUTLAND PUBLIC LIBRARY
THE SIXTY FOURTH ANNUAL REPORT OF THE WEST RUTLAND PUBLIC LIBRARY
YEAR ENDING DECEMBER 31, 1992

<u>BOOKS</u>	<u>1992</u>	<u>1991</u>
In the Library January 1, 1992	8,725	8,500
Number of Books Acquired during 1992	237	226
Number of Books Discarded	18	1
In the library January 1, 1993	8,944	8,725

CIRCULATION OF BOOKS AND PERIODICALS

ADULT	3,569	3,040
JUVENILE	2,927	2,881
Largest Daily Circulation	57	66
Smallest Daily Circulation	1	1
Average Daily Circulation	21	16
Number of Registrations	87	103
Number of Days Open	297	294
Number of Periodicals Subscribed to	23	23
No. of books borrowed from the Regional Library	231	281

The Community Rooms were used 23 times during the year by various clubs and private parties, and are available for rent by contacting the librarian.

Two zone heating was installed this year.

Library Hours are: M-Tu-Th-F 1:30-5:00, W 1:30-9:00, Sa 9:00-1:00

Mary White
Librarian

WEST RUTLAND PLANNING COMMISSION
1992

One of the Planning Commissions major goals for 1992 was the revision of our town plan. Because of a very heavy agenda of site plan reviews and subdivision hearings we were unable to accomplish this goal. As an interim measure, our existing plan was readopted in November.

With the aid of an Act 200 planning grant in the amount of \$7,500, and with the help of an intern, Melissa Waddington, we are working toward the revision of the Town Plan in 1993.

We will be holding many public meetings to discuss the various sections of the plan. Your interest and input will be greatly appreciated.

After many years of dedicated and valuable service, Dan Pratt retired from the Commission. The town owes Dan a great debt of thanks for his leadership and insight during his terms of chairmanship and membership.

Paula Mumford joined the commission this year. The commission continues to be a hardworking group with members of diverse backgrounds and strong opinions, and is a pleasure for this chairman to work with.

For the Planning Commission

William Harvey, Chairman
Judy Bloomer
Merritt Budd
Greg Cox
Frank Gorham
Dettef Hansen
Brian Harrington
Dennis Lincoln
Paula Mumford

ZONING ADMINISTRATRIX'S REPORT

I processed 69 permits in 1992. This is about the same as last year. The breakdown of these permits is as follows:

3 Change of use	3 Demolitions
7 Decks	10 Land Subdivisions
1 Commercial Addition	9 Residential Additions
1 Sign	9 Garages
5 Single Family Homes	17 Miscellaneous Permits
6 Fences	1 Swimming Pool

A Zoning Permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of a building or land.

As of March 7, 1989, Certificate of Occupancy or Use has to be issued on all new construction before any use or occupancy of the structure. Remember when your project is complete, call the Zoning Officer at 438-2204 who will visit the site to verify and confirm compliance with the Town's Zoning Ordinance.

If you have any questions on zoning, please feel free to call me at 438-2204. My office hours are 8:00 AM to 4:00 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt
Zoning Administratrix

CAROUSEL PLAYSCHOOL REPORT

The Carousel Playschool is a playgroup for three and four year old children and is totally funded by the parents. It is under the direction of the West Rutland Recreation program. We are located in the West Rutland School and the room is shared with the Essential Early Education Program. Our program year begins in September and ends in May. We presently have nine children in the morning program on Mondays and Fridays and thirteen children Monday, Wednesday and Friday afternoons. I welcome any comments or ideas from the townspeople regarding this program.

Respectfully submitted,
Gail O'Brien
Director

January 1993 – May 1994

<u>Income (14 mo. period)</u>		
Tuition	(paid by parents)	\$13,002.00
Total Income		<u>\$13,002.00</u>
<u>Expenses (14 mo. period)</u>		
Salaries (Director and 2 assistants)		11,715.00
Supplies		808.00
Liability Insurance		414.00
Advertising		50.00
Mailing		15.00
Total Expenses		<u>\$13,002.00</u>

ANNUAL REPORT

CONSTABLES' REPORT

1992

During 1992, West Rutland Police Officers continued to provide police services to the Town of West Rutland..

West Rutland is fortunate to have a unique system in which the officers are Policy Academy trained and certified. Each have full-time occupations which, unfortunately, limit their ability to be able to respond at a given time.

We would like to express our thanks to Town Manager William Finger and the Board of Selectmen for their cooperation and support in police matters that arose during the year.

Also many thanks to the Vermont State Police, Rutland City Police, Regional Ambulance Service, Rutland County Sheriff's Department, West Rutland Fire Department and the local police of neighboring towns for their assistance and support.

Respectfully Submitted,

Jamie Rajda	First Constable
Robert Geryk	Special Officer
Douglas Norton	Special Officer
Robert Elrick	Special Officer
Linda Elrick	Special Officer

CONSTABLE'S REPORT

1992 LAW ENFORCEMENT STATISTICS

January 1, 1992 – November 30, 1992

Assault	1
Burglary	5
Larceny	15
Motor Vehicle Theft	3
Vandalism	12
Sex Offenses	1
Offenses against family/child	1
Driving Under the Influence	3
Liquor Law Violations	2
Disorderly Conduct	5
Other Reportable Offenses	14
Motor Vehicle Accident w/ Injury	1
Motor Vehicle Accident w/ Property Damage	20
Burglar Alarms	6
Parking Violations	10
Motor Vehicle Violations	198
20 Warnings	
178 Tickets (Fines \$13,948)	
General Services Rendered	2
Services Requested by Other Agencies	33
Miscellaneous Public Service	68
Miscellaneous Public Complaints	39
TOTAL	439

VITAL STATISTICS

	1992	1991	1990	1989	1988
BIRTHS	37	22	42	32	30
DEATHS	25	22	34	32	22
MARRIAGES	34	21	32	28	19

Due to the town's liability exposure and the possible use of information fraudulently, the Vermont Department of Health has recommended against the printing of names in the Vital Statistics section of the Town Report.

Respectfully submitted,
Jayne L. Pratt, CVC
TOWN CLERK

DOG LICENSE REPORT 1992

305 DOGS WERE REGISTERED

6	Licenses Issued at	\$2.00	\$12.00
201	Licenses Issued at	\$4.00	\$804.00
98	Licenses Issued at	\$6.00	\$588.00
13	Licenses Issued at	\$8.00	\$104.00
18	Licenses Issued at	\$9.00	\$162.00
6	Licenses Issued at	\$12.00	\$72.00

TOTAL COLLECTED
AND REMITTED TO TREASURER \$1,742.00

-NOTE-

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st, cause it to be licensed and shall pay \$4.00 for each neutered male or spayed female dog, \$6.00 for each male dog and \$8.00 for each female dog. If the license fee for any dog is not paid by April 1st, a 50% penalty is added.

Due to the great response last year, we will again be selling dog tags at the March election.

DOG TAGS ARE AVAILABLE NOW! PLEASE COME IN AND AVOID THE RUSH BEFORE APRIL 1st. THANK YOU!

Respectfully submitted,
Jayne L. Pratt, CVC
TOWN CLERK

RUTLAND CENTRAL SUPERVISORY UNION
Annual Report for 1991/92 School Year

Increasing academic standards and expectations for all students continued to be the highest priority for the Rutland Central Supervisory Union. Proctor, Rutland Town and West Rutland Schools Boards, administrators, teaching and support staff members continued to work cooperatively throughout the 1991/92 school year to achieve this goal.

During the first part of the school year several curriculum initiatives, started the previous year, were continued in the areas of Mathematics, Science, Writing and Social Studies. The Science curriculum committee met during the summer to develop a model that will assist teachers in implementing the required units in grades K through 6. Several new units were developed as part of the inservice workshops.

The results of our mathematics and writing assessments continue to reflect an upward trend in student achievement, due in great part to the past efforts of our writing and mathematics committees. These results were shared with each community at the School Report Day held in each district.

In October 1992, James J. Cioffi assumed the responsibilities of Superintendent of Schools, replacing Paul Tracy who had served as Superintendent for four years. Cioffi's initial efforts have been to learn about the values, operations and priorities in each of the districts from their many shareholders. A long range planning process is under development that will address the instructional programs, student services, partnership programs, personnel services and resource management. Parents and community members will be asked to play an active role as these plans evolve for each school in the Supervisory Union.

With the support of the communities of Proctor, Rutland Town and West Rutland, and through their cooperative efforts, we will seek to optimize the use of limited financial and physical resources to ensure educational excellence and equity. The mission of the Rutland Central Supervisory Union will be to develop learners who can successfully shape their future by providing educational programs that are personalized for each student through outcomes-based learning, the use of technology and interdisciplinary approaches to curriculum development.

As you review the Supervisory Union budget for 1993/94, please be aware that it is still tentative and has not received final approval from the Supervisory Union Board. The other major change reflected in this budget (and the budgets of Proctor, Rutland Town and West Rutland) is a change in the assessment for the services provided by the Supervisory Union staff. In the past, the three schools have been assessed equally, with each paying approximately 33 1/3 % of these costs. Beginning with the 1993/94 budget, this assessment will be done

on the basis of the number of full-time teaching equivalent (FTE) employed by each district.

The Superintendent of Schools encourages you to call 775-4342 if you have questions about curriculum, budget, special education or any other educational issue. We can best serve the needs of all the students by the sharing of ideas, talents and resources that can be found in each school district.

Business Manager's Report

The main goal for the 91/92 school year for the business office has been to maintain the highest level of efficiency and accuracy possible while remaining within budget constraints. I am pleased to say that we have accomplished our goal. The Supervisory Union ended the year with a positive cash balance. The towns within the district operated under very tight budgets. This was the result of the collaborative efforts of the School Boards, Town Treasurers, administrators and staff. Efforts to reduce waste and improve cost efficiency are only achieved when all parties are involved on an ongoing basis.

The 91/92 year was marked by a loss. Our friend and co-worker, Pauline Emmons, lost her long battle with cancer. We all miss her. Doreen Owens has come on board to replace Pauline. She is a fine addition to the staff.

Student Educational Services

The past school year has been an exciting and challenging one for the schools in the Rutland Central Supervisory Union. We are in the third year of the implementation of the mandates put forth in act 230 and there have been many successes toward meeting the needs of all our students. The Instructional Support Teams have worked diligently, often giving of their own time to serve all students and as a result have become recognized both in the State of Vermont and Nationally. The West Rutland Instructional support Team for the high school was asked to participate in the Northeast Regional Conference in Portland. They were the only team representing Vermont.

The Rutland Central Supervisory Union was recently awarded the prestigious Robert Wood Johnson - New Directions Grant from the Vermont Department of Mental Health. The grant, \$100,000 the first year, is to be used to serve children who are experiencing social, behavioral or emotional difficulties. Three new staff positions are funded through the grant and are currently serving 60 students and their families. The positions consist of a home-school coordinator to provide school family liaison, a school psychologist to provide student group and/or family counseling and support and a paraprofessional staff person to provide community experiences and in-class supports. The home school coordinator and psychologist will be working with our parents, guidance counselors and faculties in parenting skills, conflict resolution, social skill training and self esteem building. Anyone wishing additional information

regarding the services of the Robert Wood Johnson grant should contact Jean C. Cotroneo at 775-7319.

In January of 1992, the Rutland Central Supervisory Union was chosen as one of five Pilot Districts in the State of Vermont to participate in the Act 104 Grant. This grant allows us to serve all children, including special needs to gifted talented who may be at risk - academically, social or emotionally - without labeling or referring to special education. Services to children can be immediate, reducing the need for time spent in paperwork and increasing the time that teachers may work with the students. Additionally, the 104 Grant has provided considerable funds for staff development and each of the schools have been actively involved in many training activities. Parents have also been invited to participate.

James J. Cioffi, Superintendent of Schools

Katherine Bryant, Business Manager

Jean C. Cotroneo, Director of Student Educational Services

TEACHING PERSONNEL

The list of teachers for the school year 1992–1993 with years of experience subjects taught and salary is as follows:

Name	Grade or Subject	Salary 1992–1993	Years of Experience
Linda W. Barker	Math	\$37,165	23.5
Ruth A. Barker	Guidance, 6–12	\$29,741	3
Michael J. Caliguirri	Science	\$33,097	24
Anita L. Carleton	Grade 3	\$37,165	23
Thomas A. Chamberlain	Guidance, K–5	\$18,770	22
Marie P. Coombs	Grade 1	\$31,988	13
Elizabeth Cronin	Phys. Ed/Health	\$25,886	6
Dawn R. Daley	Grade 1–2	\$31,063	13
Kathleen A. Daley	Grade 1–2	\$26,256	8
Lorraine S. Davis	School Nurse	\$22,003	22
Daniel H. Deuel	Math	\$35,501	24
Carol A. Dziubek	Chapter 1	\$5,242	17
Emily F. Feronti	Resource Room	\$29,029	9
Richard J. Hart	Grade 5	\$11,834	3
Rosemarie R. Herbert	Grade 2	\$37,165	22
David A. Hunt	Associate Principal	\$37,696	28
Kathy J. Jakielski	Speech/Language	\$31,248	2
Jane M. Jensen	English/Spanish	\$37,165	22
Linda T. Johnson	Science/History/Math	\$37,165	27
Robert W. Kennedy	Physical Education	\$20,709	4
Kathleen P. Kulig	Kindergarten	\$15,162	12
Juliet M. Limmer	Music	\$12,573	1
Melvin C. Loomis	Science	\$30,878	14
Carolyn B. Magwire	Home Economics	\$34,096	17
Janet M. Marchinkoski	Grade 3	\$37,165	25
Charles P. Memoe	Principal	\$47,380	30
Mary P. Ojala	Kindergarten	\$31,248	12
Christine M. Pawlusiak	Grade 4	\$22,558	4
David L. Philipsen	Librarian	\$36,425	19
Frederic A. Remington	Social Studies	\$37,165	21
Olga J. Robinson	Resource Room	\$37,165	22
Joseph J. Salengo	English 7–12	\$37,165	29
Cecelia M. Scott	Grade 2	\$37,165	29
James G. Simon	Art (High School)	\$35,501	22
Michael R. Slattery	Grade 5	\$37,165	28
Richard H. Smyrski	Social Studies	\$37,165	31
Gretchen E. Steere	Art (Elementary)	\$13,406	11
Antonette A. Stickney	Grade 5	\$15,255	11
Joseph C. Tilden	Drivers Education	\$14,866	24
Paula S. Tordonato	French	\$11,926	2
Dawn E. Tyrrell	Instrumental Music	\$16,050	7
Grace A. Valente	Grade 4	\$37,165	25
Carl T. Wener	Grade 6	\$35,501	21

EXTRA CURRICULAR

Peter Bania	5 & 6 Co-Ed Soccer	\$300
Ruth Ann Barker	Senior Class Advisor	\$200
James Bruno	5th & 6th Grade Boys Basketball	\$300
James Bruno	5th & 6th Grade Boys Tournament (basketball)	\$100
Michael Caliguiri	National Honor Society	\$100
Elizabeth Cronin	Girls Varsity Soccer	\$1,200
Daniel Deuel	Student Council Advisor	\$200
Richard Hart	Jr. High Girls Basketball	\$500
Michelle Harte	Jr. High Cheerleading	\$500
Linda Johnson	Senior Class Advisor	\$200
Robert Kennedy	Winter Athletic Director	\$2,000
Robert Kennedy	Varsity Boys Soccer	\$1,200
Matthew Kramarz	Boys 7th & 8th Grade Basketball	\$500
Helen Lambert	Drama Coach	\$350
Steve Lanpher	Girls Varsity Basketball	\$1,200
Charles Memoe	Jr. High Boys Soccer	\$600
Charles Memoe	Fall Athletic Director	\$400
Jennifer O'Toole	Girls 7th & 8th Grade Soccer	\$400
Diana Peters	Varsity Cheerleading	\$960
David Philipsen	Audio visual	\$750
Jack Rogers	Boys Varsity Basketball	\$1,200
Michael Senecal	5th & 6th Grade Girls Basketball	\$300
James Simon	Yearbook Chief Advisor	\$500
James Simon	Photo Advisor	\$300
Dawn Tyrrell/	Music Band/Chorus	\$500
Juliet Limmer		
To be Hired	Boys Varsity Baseball	
To be Hired	Girls Varsity Softball	
To be Hired	Girls 7th & 8th Grade Softball	
To be Hired	Girls J.V. Softball	
To be Hired	Boys 7th & 8th Grade Baseball	
To be Hired	Boys J.V. Baseball	

RUTLAND CENTRAL SUPERVISORY UNION PROPOSED BUDGET

1993-1994

CODE	DESCRIPTION	ACTUAL 90/91	ACTUAL 91/92	BUDGET 92/93	EST. 92/93	WORKING 93/94	\$ CHANGE	% CHANGE
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EXPENSES:

2321 GENERAL ADMINISTRATION

110	Sal. Superintendent	49,000	51,695	55,000	51,227	60,770	5,770	10.49%
111	Sal. Admin. Assist	19,839	20,930	21,558	21,558	22,205	647	3.00%
112	Sec./Receptionist	6,370	6,725	8,268	8,268	8,516	248	3.00%
113	S.U. Secretary	50	50	50	50	52	2	4.00%
114	S.U. Treasurer	500	550	600	600	618	18	3.00%
210	Group Health	3,789	4,279	8,510	6,530	8,226	(284)	-3.34%
220	F.I.C.A.	5,868	6,070	6,539	6,250	7,050	511	7.81%
230	Group Life Ins.	221	295	295	295	173	(122)	-41.36%
240	Retirement	1,303	1,549	1,670	1,670	1,720	50	2.99%
250	Worker's Comp.	2,167	358	385	385	415	30	7.79%
260	Unemployment	140	72	150	150	53	(97)	-64.67%
270	Tuition Reimb	599	0	750	750	750	0	0.00%
290	Dental Ins.	0	0	0	402	590	590	ERR
291	Disability Ins	0	306	430	430	370	(60)	-13.95%
300	Audit	6,100	6,500	6,500	4,900	4,900	(1,600)	-24.62%
330	Professional Svc.	850	926	700	700	400	(300)	-42.86%
331	Custodian	684	918	800	3,495	1,250	450	56.25%
431	Repair & Maint.	41	0	300	300	300	0	0.00%
440	Svc. Contract-Off.	1,832	1,739	2,600	2,600	2,600	0	0.00%
450	Rent & Utilities	12,300	13,400	14,032	16,432	16,732	2,700	19.24%
515	Travel	1,579	1,884	1,300	1,500	1,500	200	15.38%
516	Conferences	468	556	600	1,000	1,000	400	66.67%
521	Fire/Liability Ins.	779	436	500	500	500	0	0.00%
530	Box Rent/Postage	2,476	2,399	2,300	2,300	2,450	150	6.52%
531	Telephone	3,730	3,170	3,500	3,500	3,500	0	0.00%
580	Supt. Relocation	0	0	0	2,000	0	0	ERR
610	Copy Paper	833	418	600	750	700	100	16.67%
611	Printed Stationary	186	490	300	300	400	100	33.33%
612	Office Supplies	3,562	3,211	3,400	3,400	3,502	102	3.00%
613	Computer Supplies	1,023	1,187	1,500	1,500	1,500	0	0.00%
640	Subscriptions	194	225	250	250	250	0	0.00%
731	New Furniture	62	968	200	1,667	200	0	0.00%
731	Equipment	8,941	0	0	0	0	0	ERR
810	Dues	1,209	1,125	1,231	1,164	1,400	169	13.73%
850	Contingency	524	0	500	750	500	0	0.00%
	Water Damage	659	0	0	0	0	0	ERR

TOTAL GENERAL ADMIN.	137,878	132,431	145,318	147,573	155,092	9,774	6.73%
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2510 FISCAL SERVICES

110	Business Manager	24,482	25,829	27,600	27,600	28,428	828	3.00%
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CODE	DESCRIPTION	ACTUAL 90/91	ACTUAL 91/92	BUDGET 92/93	EST. 92/93	WORKING 93/94	\$ CHANGE	% CHANGE
	Stipend			1,000	1,000	0	(1,000)	-100.00%
111	Bookkeeper	12,138	13,714	14,040	14,040	14,461	421	3.00%
112	Bookkeeper	14,560	14,269	15,496	15,496	15,961	465	3.00%
210	Group Health	9,047	10,720	12,089	12,134	13,711	1,622	13.42%
220	F.I.C.A.	3,915	4,117	4,371	4,447	4,502	131	3.00%
230	Group Life Ins.	313	357	579	579	130	(449)	-77.62%
240	Retirement	2,351	2,752	2,334	2,469	3,296	962	41.22%
250	Worker's Comp.	206	217	257	278	265	8	3.04%
260	Unemployment	137	108	108	108	58	(50)	-46.67%
270	Tuition Reimb.	372	0	750	750	750	0	0.00%
290	Dental Insurance	0	1,152	930	809	890	(40)	-4.31%
291	Disability Ins	0	355	368	368	368	0	0.00%
430	Service-Cont. Comp.	3,413	3,752	3,800	1,869	3,800	0	0.00%
515	Travel	411	551	600	600	600	0	0.00%
731	Equipment Upgrade	2,130	179	200	199	200	0	0.00%
810	Dues & Fees	150	175	200	200	200	0	0.00%
	Debt Svc-Computer	5,333	5,777	5,333	5,611	5,666	333	6.24%
TOTAL FISCAL SERVICE		78,958	84,024	90,055	88,557	93,285	3,230	3.59%
R. Wood Johnson Grant Support						10,888	10,888	
TOTAL EXPENSES		216,836	216,455	235,373	236,130	259,265	23,892	10.15%
RECEIPTS:								
	Cash to Open	2,591	1,067	8,364	9,183	3,833	(4,531)	-54.18%
	Assessment Projects							
	Administration	10,000	5,000	4,500	4,500	4,500	0	0.00%
	Audit	4,100	2,774	3,274	3,274	3,200	(74)	-2.26%
	Fiscal Serv. W. Rut.	4,192	4,800	4,800	4,800	4,800	0	0.00%
	Other Income:							
	Consultant Fees	300	0	0	0	0	0	ERR
	Misc. Income	37	3,736	1,417	1,417	1,000	(417)	-29.43%
	PFP Assessment	1,500	1,354	1,500	1,500	1,200	(300)	-20.00%
Total Receipts		22,720	18,731	23,855	24,674	18,533	(5,322)	-22.31%
District Assessments								
	Proctor	65,541	68,696	71,763	71,763	77,708	5,945	8.28%
	Rutland Town	65,541	68,696	71,763	71,763	81,175	9,412	13.12%
	West Rutland	65,541	68,696	71,763	71,763	81,849	10,086	14.05%
Total Assessments		196,623	206,088	215,289	215,289	240,732	25,443	11.82%
Total Receipts		219,343	224,819	239,144	239,963	259,265	20,121	8.41%

ANNUAL REPORT

Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, Vermont 05701 or phone 775-7319.

TOWN OF WEST RUTLAND SCHOOL DISTRICT
FISCAL YEAR ENDED JUNE 30, 1992
AUDITORS' REPORT

We have read the audited financial statement report, exhibits and footnotes that were prepared by Siliski & Buzzell, P.C.

We noted that the school district has not maintained a record of its general fixed assets, which are considerable, and recommend that such records be prepared as required by generally accepted accounting principles.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

SILISKI & BUZZELL, P.C.
Certified Public Accountants

Independent Auditor's Report

To the Board of School Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of June 30, 1992, and for the year then ended. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of West Rutland, Vermont School District has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effects, if any, of the matter discussed in paragraph three, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1992 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements as listed in the table of contents as schedules are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



January 8, 1993
Rutland, Vermont
Reg. No. 119

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1992

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TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT A

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1992

	Governmental Fund Types		Proprietary Fund Type	Fiduciary Fund Types	Account Group	Memorandum Only
	General Fund	Debt Service Fund	Enterprise Fund	Trust and Agency Funds	General Long-Term Debt	Total
ASSETS						
CASH						
Checking	\$ 29,150	\$ -	\$12,414	\$ 7,144	\$ -	\$ 48,708
Savings	50,909	-	-	1,005	-	51,914
Total Cash	80,059	-	12,414	8,149	-	100,622
INVESTMENTS	-	-	-	21,311	-	21,311
ACCOUNTS RECEIVABLE	1,032	-	1,551	-	-	2,583
INVENTORY	-	-	5,002	-	-	5,002
DUE FROM OTHER FUNDS	1,353	-	-	-	-	1,353
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT AND OTHER OBLIGATIONS	-	-	-	-	131,129	131,129
TOTAL ASSETS	\$ 82,444	\$ -	\$18,967	\$29,460	\$131,129	\$ 262,000
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts Payable	\$ 16,967	\$ -	\$ -	\$ 2,050	\$ -	\$ 19,017
Due to Other Funds	-	-	877	476	-	1,353
Other Payroll Withholdings	3,461	-	-	-	-	3,461
Amount Owed to Student Organizations	-	-	-	6,668	-	6,668
Accrued Payroll	186,727	-	1,607	-	-	188,334
Deferred Revenue	-	-	1,054	-	-	1,054
Accrued Compensated Absences (Note 3)	-	-	-	-	58,907	58,907
Notes Payable (Note 3)	-	-	-	-	22,222	22,222
General Obligation Bonds Payable (Note 3)	-	-	-	-	50,000	50,000
Total Liabilities	207,155	-	3,538	9,194	131,129	351,016
FUND EQUITY						
Retained Earnings	-	-	15,429	-	-	15,429
Fund Balances (Deficit): (Note 4)						
Reserved	-	-	-	20,266	-	20,266
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated	(124,711)	-	-	-	-	(124,711)
Total Fund Equity	(124,711)	-	15,429	20,266	-	(89,016)
TOTAL LIABILITIES AND FUND EQUITY	\$ 82,444	\$ -	\$18,967	\$29,460	\$131,129	\$ 262,000

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1992

EXHIBIT B

	<u>Governmental Fund Types</u>		<u>Memorandum Only</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
REVENUES			
Property Taxes	\$1,015,660	\$ -	\$1,015,660
State Aid	915,056	-	915,056
Local Income	260,521	-	260,521
Other Income	2,873	-	2,873
Total Revenues	<u>2,194,110</u>	<u>-</u>	<u>2,194,110</u>
EXPENDITURES			
Regular Instruction	1,259,015	-	1,259,015
Athletics	29,534	-	29,534
Special Education	197,336	-	197,336
Vocational Instruction	29,733	-	29,733
Guidance Service	78,448	-	78,448
Health Services	36,592	-	36,592
Library and Media Services	63,339	-	63,339
General Administration	89,057	-	89,057
School Administration	132,007	-	132,007
Fiscal Services	24,243	-	24,243
Building Maintenance	218,395	-	218,395
Crossing Guards	1,785	-	1,785
Student Transportation	32,526	-	32,526
Debt Service:			
Principal Retirement	-	71,557	71,557
Interest Charges	-	5,416	5,416
Total Expenditures	<u>2,192,010</u>	<u>76,973</u>	<u>2,268,983</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,100</u>	<u>(76,973)</u>	<u>(74,873)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	76,973	76,973
Operating Transfers Out	(76,973)	-	(76,973)
Proceeds from Long-Term Debt	22,222	-	22,222
Total Other Financing Sources (Uses)	<u>(54,751)</u>	<u>76,973</u>	<u>22,222</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(52,651)</u>	<u>-</u>	<u>(52,651)</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1992

EXHIBIT B
 (Continued)

	<u>Governmental Fund Types</u>		<u>Memorandum</u>
	<u>General</u>	<u>Debt</u>	<u>Only</u>
	<u>Fund</u>	<u>Service</u>	<u>Total</u>
		<u>Fund</u>	
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(72,585)	-	(72,585)
PRIOR PERIOD ADJUSTMENT	525	-	525
FUND BALANCE (DEFICIT) - AS ADJUSTED - BEGINNING OF YEAR	(72,060)	-	(72,060)
FUND BALANCE (DEFICIT) - END OF YEAR	<u>\$ (124,711)</u>	<u>\$ -</u>	<u>\$ (124,711)</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT C

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$1,015,658	\$1,015,660	\$ 2
State Aid	925,973	915,056	(10,917)
Local Income	277,150	260,521	(16,629)
Other Income	-	2,873	2,873
Total Revenues	2,218,781	2,194,110	(24,671)
EXPENDITURES			
Regular Instruction	1,236,065	1,259,015	(22,950)
Athletics	38,726	29,534	9,192
Special Education	183,053	197,336	(14,283)
Vocational Instruction	38,190	29,733	8,457
Guidance Service	77,815	78,448	(633)
Health Services	34,093	36,592	(2,499)
Library and Media Services	64,572	63,339	1,233
General Administration	84,024	89,057	(5,033)
School Administration	135,897	132,007	3,890
Fiscal Services	22,825	24,243	(1,418)
Building Maintenance	232,027	218,395	13,632
Crossing Guards	4,268	1,785	2,483
Student Transportation	29,717	32,526	(2,809)
Total Expenditures	2,181,272	2,192,010	(10,738)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	37,509	2,100	(35,409)
OTHER FINANCING SOURCES (USES)			
Transfers Out	(66,315)	(76,973)	(10,658)
Proceeds from Long-Term Debt	-	22,222	22,222
Total Other Financing Sources (Uses)	(66,315)	(54,751)	11,564
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (28,806)	\$ (52,651)	\$ (23,845)

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCE
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 1992

EXHIBIT D

	Proprietary Fund Type Enterprise Fund	Schedule B-2 Fiduciary Fund Types Nonexpendable Trust Funds	Memorandum Only Total
REVENUES			
Food and Milk Sales	\$64,765	\$ -	\$64,765
Federal Grant	30,483	-	30,483
State of Vermont	2,653	-	2,653
Interest Income	667	1,280	1,947
Total Revenues	98,568	1,280	99,848
EXPENSES			
Food and Milk	42,878	-	42,878
Wages	33,779	-	33,779
Supplies	4,375	-	4,375
Payroll Taxes	2,584	-	2,584
Insurance	4,330	-	4,330
Repairs and Maintenance	2,309	-	2,309
Awards	-	2,300	2,300
Office Supplies	722	-	722
Travel	177	-	177
Total Expenses	91,154	2,300	93,454
INCOME (LOSS) FROM OPERATIONS	7,414	(1,020)	6,394
NON-OPERATING REVENUES (EXPENSES)			
Federal Commodities Revenue	9,425	-	9,425
Federal Commodities Expense	(9,425)	-	(9,425)
Total Non-Operating Revenues (Expenses)	-	-	-
NET INCOME (LOSS)	7,414	(1,020)	6,394
RETAINED EARNINGS/FUND BALANCE - BEGINNING OF YEAR	8,015	21,286	29,301
RETAINED EARNINGS/FUND BALANCE - END OF YEAR	\$15,429	\$20,266	\$35,695

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1992

EXHIBIT E

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Memorandum Only Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Students and Adults	\$ 64,765	\$ -	\$ 64,765
Cash Payments for Goods and Services	(46,113)	-	(46,113)
Cash Payments for Awards	-	(4,250)	(4,250)
Cash Payments for Other Operating Expenses	(3,621)	-	(3,621)
Cash Payments to/on Behalf of Employees	(39,536)	-	(39,536)
Other Revenues	<u>32,333</u>	<u>-</u>	<u>32,333</u>
Net Cash Provided (Used) in Operating Activities	<u>7,828</u>	<u>(4,250)</u>	<u>3,578</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	<u>667</u>	<u>1,280</u>	<u>1,947</u>
Net Cash Provided by Investing Activities	<u>667</u>	<u>1,280</u>	<u>1,947</u>
NET INCREASE (DECREASE) IN CASH	8,495	(2,970)	5,525
CASH - BEGINNING OF YEAR	<u>3,919</u>	<u>25,286</u>	<u>29,205</u>
CASH - END OF YEAR	<u>\$ 12,414</u>	<u>\$22,316</u>	<u>\$ 34,730</u>
Cash Consists of:			
Cash - Checking	\$ 12,414	\$ -	\$ 12,414
Cash - Savings	-	1,005	1,005
Investments	<u>-</u>	<u>21,311</u>	<u>21,311</u>
	<u>\$ 12,414</u>	<u>\$22,316</u>	<u>\$ 34,730</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - In evaluating how to define the School District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the School District is able to exercise oversight responsibilities. Based upon the application of the criteria, the following is a brief review of each potential component unit addressed in defining the School District's reporting entity.

Included within the reporting entity:

- West Rutland Elementary School
- West Rutland High School
- Food Service Program

- B. Fund Accounting - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into five general fund types within three broad fund categories and one account group as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

PROPRIETARY FUNDS

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Nonexpendable Trust Funds and Agency Funds, as follows:

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

- C. Basis of Accounting - The modified accrual basis of accounting is used by all governmental fund types, trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- D. Budgets and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the school district. The operating budget was discussed at the annual meeting on March 4, 1991 and rejected. After making revisions the budget went to vote once more and was legally enacted on May 21, 1991.
- E. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- F. Total Columns on Combined Statements - Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.
- G. Fixed Assets - Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.
- H. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenditures paid at the time of purchase.

Food Service Fund Commodities and Other Inventories - Inventories recorded within the Food Service Fund are stated at the lower of cost or market. Inventories at cost are determined by the first-in, first-out (FIFO) method. U. S. D. A. Commodities are donated to the food service program. Commodity inventories are valued using U. S. government commodity prices. Commodities inventory as of June 30, 1992 totaled \$1,054. This amount is

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

also reported as a liability on the Food Service Fund Balance Sheet since the commodities are government assistance items and not Food Service assets.

2. MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

All eligible nonprofessional full-time permanent and active employees of the Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's required contribution to the plan during the 1991-92 school year was 4.2% of their compensation. The employee contribution rate was 3%. All full-time employees of participating employers are eligible to participate in the plan on the first day of the month following their completion of three years of service. The benefit provision by which employees' and employer's are obligated to contribute to the plan, was established when the Town of West Rutland, Vermont School District joined the system.

3. GENERAL LONG-TERM DEBT ACCOUNT GROUP

General Obligation Bonds - On November 28, 1972, the Town of West Rutland, Vermont School District issued \$770,000 of certificates of obligation bonds to fund certain capital construction projects for the School District.

As of June 30, 1992, the general obligation bonds payable had an outstanding balance of \$50,000 and an annual interest rate of 5-1/4%.

Maturities of the general obligation bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$40,000	\$1,575	\$41,575
1994	<u>10,000</u>	<u>263</u>	<u>10,263</u>
Total	<u>\$50,000</u>	<u>\$1,838</u>	<u>\$51,838</u>

Total interest paid on the general obligation bonds for the year ended June 30, 1992 equaled \$3,675.

The following is a summary of general obligation bonds activity for the fiscal year ended June 30, 1992:

Bonds Payable at 6/30/91	\$90,000
Less: Bond Payments	<u>40,000</u>
Bonds Payable at 6/30/92	<u>\$50,000</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

3. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

<u>Notes Payable</u>		<u>6/30/92</u>
United States of America, Asbestos Loan, Due 5/30/11, Interest at 0%, Payments to start no later than 5/30/93, Unsecured.		<u>\$22,222</u>
Total		<u>\$22,222</u>

Maturities of the notes payable are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 2,000	\$ -	\$ 2,000
1994	2,000	-	2,000
1995	2,000	-	2,000
1996	2,000	-	2,000
1997	2,000	-	2,000
Following Years	12,222	-	12,222
Total	<u>\$22,222</u>	<u>\$ -</u>	<u>\$22,222</u>

Total interest paid on the two bank notes paid off prior to June 30, 1992 for the year then ended equaled \$1,741.

The following is a summary of notes payable activity for the year ended June 30, 1992:

Notes Payable at 6/30/91	\$31,557
Add: Loan Additions	22,222
Less: Payments	<u>31,557</u>
Notes Payable at 6/30/92	<u>\$22,222</u>

Accrued Compensated Absences - The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$30 per day on 60% of the accumulated unused personal and sick days. Payment will be within sixty days after notice is given by the teacher of either retirement or intention of leaving the system. The only exception to the above statement is, upon death of a teacher, the beneficiaries shall receive the pay back settlement immediately.

NOTES TO FINANCIAL STATEMENTS (Continued)

4. FUND DEFICIT

In the current year, there is a general fund deficit of \$124,711. The deficit is primarily attributable to current and prior year expenditures exceeding revenue.

5. PRIOR PERIOD ADJUSTMENTS

At June 30, 1991 (prior year end), a General Fund savings account consisting of \$525 was not shown. The savings account has been added as of July 1, 1991.

The effect of this prior period adjustment on the financial statements for the fiscal year ended June 30, 1992 is an increase of \$525 in both the General Fund Cash-Savings and the Fund Balance.

6. RETIREMENT INCENTIVE BENEFIT

A retirement incentive benefit was included in the teachers contract effective from July 1, 1991 to June 30, 1994. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the West Rutland School District for a minimum of fifteen years, and retires under the plan shall receive a total payment of \$25,000. This will be paid in three equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 in each of the next two years. Following the signing of this contract, a teacher became eligible (retroactively) for the retirement benefit. The first payment of \$8,334 was made on August 15, 1991 and is included as an expense on the financial statements in the line headed "Regular Instruction: Salary-Teachers & Aides."

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT SCHEDULE A-1
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
PROPERTY TAXES			
OPERATIONS	\$949,343	\$949,345	\$2
SCHOOL BOND	66,315	66,315	-
Total Property Taxes	1,015,658	1,015,660	2
STATE AID			
GENERAL	810,000	804,465	(5,535)
DRIVER EDUCATION	1,600	1,477	(123)
VOC ED TRANSPORTATION	-	1,915	1,915
VOCATIONAL EDUCATION	14,373	13,498	(875)
SPECIAL EDUCATION	100,000	-	(100,000)
INTENSIVE REIMBURSEMENT	-	23,112	23,112
EXTRAORDINARY REIMBURSEMENT	-	3,407	3,407
MAINSTREAM BLOCK GRANT	-	46,901	46,901
CARE & CUSTODY REIMBURSEMENT	-	1,934	1,934
EEEP GRANT	-	18,347	18,347
Total State Aid	925,973	915,056	(10,917)
LOCAL INCOME			
TUITION	268,000	245,923	(22,077)
RENTAL INCOME	1,150	-	(1,150)
ATHLETIC RECEIPTS	2,500	5,054	2,554
DRIVERS ED RECEIPTS	-	1,050	1,050
INTEREST/DIVIDEND INCOME	5,500	7,671	2,171
MISCELLANEOUS	-	823	823
Total Local Income	277,150	260,521	(16,629)
OTHER INCOME			
REFUND PRIOR YEAR EXPENSE	-	2,873	2,873
Total Other Income	-	2,873	2,873
TOTAL REVENUES	\$2,218,781	\$2,194,110	(\$24,671)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

REGULAR INSTRUCTION	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
SALARY - TEACHERS & AIDES	\$948,281	\$963,724	(\$15,443)
SALARY - SUBSTITUTES	9,500	21,862	(12,362)
HEALTH INSURANCE	110,839	99,262	11,577
SOCIAL SECURITY	73,270	75,690	(2,420)
GROUP LIFE INSURANCE	3,762	3,574	188
WORKMEN'S COMPENSATION	4,023	3,193	830
UNEMPLOYMENT INSURANCE	1,575	655	920
CONTINUING EDUCATION	8,400	15,634	(7,234)
DENTAL INSURANCE	5,712	6,573	(861)
REPAIRS/CLASSROOM EQUIPMENT	7,540	4,769	2,771
TUITION - ADULT EDUCATION	1,575	1,050	525
ASSEMBLIES/FOSTER GRANDS.	2,000	2,186	(186)
SUPPLIES USED IN CLASSROOM	32,000	30,837	1,163
BOOKS & PERIODICALS	14,613	17,859	(3,246)
DRUG/ALCOHOL EDUCATION	525	710	(185)
MANIPULATIVES	1,000	131	869
OTHER SUPPLIES/DRAMA	500	499	1
EQUIPMENT REPLACEMENT	5,800	5,799	1
BAND UNIFORMS	4,000	4,000	-
DUES & FEES	1,150	1,008	142
Total Regular Instruction	1,236,065	1,259,015	(22,950)
ATHLETICS			
SALARY - COACHES	20,000	16,150	3,850
SOCIAL SECURITY	1,530	1,235	295
WORKMEN'S COMPENSATION	84	52	32
UNEMPLOYMENT COMPENSATION	112	23	89
REPAIRS & MAINTENANCE	400	-	400
INSURANCE	1,200	490	710
TRAVEL EXPENSE	300	223	77
PURCHASED SERVICES - OFFICIALS	8,500	3,879	4,621
SUPPLIES FOR ATHLETICS	4,000	4,627	(627)
EQUIPMENT REPLACEMENT	1,500	1,875	(375)
DUES & FEES	1,100	980	120
Total Athletics	38,726	29,534	9,192

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT SCHEDULE A-2
 GENERAL FUND
 STATEMENT OF EXPENDITURES
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 1992
 (Continued)

SPECIAL EDUCATION	BUDGET	ACTUAL	VARIANCE
-----	6/30/92	6/30/92	FAVORABLE
Direct Services			(UNFAVORABLE)
SALARY - TEACHERS	62,042	65,016	(2,974)
SALARY - AIDES	17,078	15,304	1,774
SALARY - SUBSTITUTES	945	364	581
HEALTH INSURANCE	5,325	7,828	(2,503)
SOCIAL SECURITY	6,074	7,158	(1,084)
GROUP LIFE INSURANCE	228	258	(30)
WORKMEN'S COMPENSATION	367	294	73
UNEMPLOYMENT COMPENSATION	230	34	196
CONTINUING EDUCATION	680	2,047	(1,367)
DENTAL INSURANCE	205	241	(36)
REPAIRS & MAINTENANCE	300	385	(85)
COMMUNICATIONS/POSTAGE	210	-	210
TUITION - ADULT EDUCATION	16,600	17,157	(557)
TUITION - PRIVATE SCHOOLS	3,600	7,033	(3,433)
SUPPLIES	331	1,219	(888)
BOOKS & PERIODICALS	805	1,100	(295)
EQUIPMENT REPLACEMENT	250	-	250
Total Direct Services	115,270	125,438	(10,168)
Student Support Services			
PURCHASED SERVICE - PSYCHOLOGICAL	1,000	1,154	(154)
EDUC./DIAGNOSTIC SERVICE	3,000	3,850	(850)
SPEECH - SALARY	13,500	12,917	583
SPEECH - SALARY - AID	6,219	4,401	1,818
SPEECH - HEALTH INSURANCE	1,850	-	1,850
SPEECH - SOCIAL SECURITY	1,509	2,546	(1,037)
SPEECH - GROUP LIFE INSURANCE	59	157	(98)
SPEECH - WORKMEN'S COMPENSATION	83	106	(23)
SPEECH - UNEMPLOYMENT COMPENSATION	84	-	84
SPEECH - DENTAL INSURANCE	90	186	(96)
SPEECH - PROF. LIABILITY INSURANCE	50	-	50
SPEECH - TRAVEL/WORKSHOP/CONFERENCE	150	-	150
SPEECH - SUPPLIES	150	119	31
SPEECH - DUES & FEES	50	-	50
AUDIOLOGICAL - PURCHASED SERVICE	500	-	500
Total Student Support Services	28,294	25,436	2,858

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

(Continued)

SPECIAL EDUCATION - Continued

-----	BUDGET	ACTUAL	VARIANCE
Essential Early Education	6/30/92	6/30/92	FAVORABLE (UNFAVORABLE)
-----	-----	-----	-----
INSTRUCTIONAL	20,705	20,705	-
STUDENT SUPPORT	8,447	8,447	-
ADMINISTRATION	177	177	-
OPERATION & MAINTENANCE	207	207	-
Total Essential Early Education	29,536	29,536	-
-----	-----	-----	-----
Administrative			

INSERVICE TRAINING	2,000	65	1,935
ADMINISTRATION	5,553	11,554	(6,001)
LEGAL EXPENSE	-	150	(150)
TRANSPORTATION	2,000	5,157	(3,157)
ADVERTISING	400	-	400
Total Administrative	9,953	16,926	(6,973)
-----	-----	-----	-----
TOTAL SPECIAL EDUCATION	183,053	197,336	(14,283)
-----	-----	-----	-----

VOCATIONAL INSTRUCTION	38,190	29,733	8,457
-----	-----	-----	-----

GUIDANCE SERVICE

SALARY - GUIDANCE	56,630	58,518	(1,888)
GROUP HEALTH INSURANCE	7,988	8,435	(447)
SOCIAL SECURITY	4,332	4,490	(158)
GROUP LIFE INSURANCE	171	221	(50)
WORKMEN'S COMPENSATION	238	311	(73)
UNEMPLOYMENT COMPENSATION	98	45	53
CONTINUING EDUCATION	735	999	(264)
DENTAL INSURANCE	205	222	(17)
ACADEMIC TESTING	1,600	1,825	(225)
PSYCHOLOGICAL TESTING	1,000	-	1,000
PURCHASED SERVICE - COMPUTER	643	-	643
REPAIRS & MAINTENANCE	100	-	100
COMMUNICATIONS/POSTAGE	1,000	722	278
TRAVEL	300	270	30
SUPPLIES	1,100	1,088	12
BOOKS & PERIODICALS	700	642	58
AUDIOVISUAL MATERIALS	400	367	33
DUES & FEES	575	293	282
Total Guidance Service	77,815	78,448	(633)
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TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

(Continued)

	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
HEALTH SERVICES			
SALARY - NURSE	26,815	29,794	(2,979)
SALARY - SUBSTITUTES	450	-	450
HEALTH INSURANCE	3,668	3,572	96
SOCIAL SECURITY	2,086	2,279	(193)
GROUP LIFE INSURANCE	114	111	3
WORKMEN'S COMPENSATION	115	92	23
UNEMPLOYMENT COMPENSATION	45	9	36
CONTINUING EDUCATION	125	-	125
REPAIRS & MAINTENANCE	50	-	50
SUPPLIES	600	640	(40)
DUES & FEES	25	95	(70)
Total Health Services	34,093	36,592	(2,499)
LIBRARY & MEDIA SERVICES			
SALARY - LIBRARY SERVICE	42,333	42,747	(414)
GROUP HEALTH INSURANCE	500	-	500
SOCIAL SECURITY	3,238	3,270	(32)
GROUP LIFE INSURANCE	114	157	(43)
WORKMEN'S COMPENSATION	178	129	49
UNEMPLOYMENT COMPENSATION	90	9	81
CONTINUING EDUCATION	340	-	340
DENTAL INSURANCE	204	223	(19)
REPAIRS & MAINTENANCE	1,350	1,131	219
TRAVEL	50	50	-
SUPPLIES	925	1,144	(219)
BOOKS & PERIODICALS	10,000	8,327	1,673
AUDIOVISUAL MATERIALS	3,000	3,020	(20)
EQUIPMENT REPLACEMENT	2,200	2,849	(649)
NEW EQUIPMENT	-	253	(253)
DUES & FEES	50	30	20
Total Library & Media Services	64,572	63,339	1,233

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

(Continued)

	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL ADMINISTRATION			

SALARY - BOARD	4,200	4,200	-
SALARY - ELECTION SERVICES	525	-	525
SALARY - BOARD SECRETARY	475	201	274
SOCIAL SECURITY	398	337	61
WORKMEN'S COMPENSATION	20	13	7
UNEMPLOYMENT COMPENSATION	-	5	(5)
PURCHASED SERVICES - ELECTION	-	338	(338)
SUPERVISORY UNION FEE	68,696	68,696	-
LEGAL SERVICES	1,500	1,196	304
AUDIT	1,500	5,150	(3,650)
LIABILITY INSURANCE	1,900	1,285	615
BOND PREMIUM	100	-	100
ADVERTISING - GENERAL	1,200	4,039	(2,839)
ADVERTISING - ELECTIONS	525	0	525
TRAVEL/CONFERENCES	105	49	56
BOARD OPERATING SUPPLIES	475	187	288
SUPPLIES - ELECTION	780	1,111	(331)
ANNUAL REPORT	475	1,100	(625)
BOARD DUES	1,150	1,150	-
	-----	-----	-----
Total General Administration	84,024	89,057	(5,033)
	-----	-----	-----
SCHOOL ADMINISTRATION			

SALARY - ADMINISTRATION	105,558	104,666	892
SALARY - OVERTIME	-	69	(69)
GROUP HEALTH INSURANCE	5,375	5,208	167
SOCIAL SECURITY	8,075	8,012	63
GROUP LIFE INSURANCE	342	332	10
WORKMEN'S COMPENSATION	443	321	122
UNEMPLOYMENT COMPENSATION	134	27	107
CONTINUING EDUCATION	1,365	1,053	312
DENTAL INSURANCE	205	223	(18)
REPAIR & MAINTENANCE	1,500	1,587	(87)
COMMUNICATIONS/POSTAGE	7,000	6,277	723
TRAVEL	1,500	1,255	245
GRADUATION EXPENSE	1,500	780	720
SUPPLIES	2,000	1,512	488
DUES & FEES	900	685	215
	-----	-----	-----
Total School Administration	135,897	132,007	3,890
	-----	-----	-----

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

(Continued)

	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
FISCAL SERVICES			
PURCHASED SERVICES - TREASURER	10,700	10,576	124
PURCHASED SERVICES - BOOKKEEPER	4,800	4,800	-
SUPPLIES	1,500	912	588
BANK CHARGES/FEES	575	747	(172)
INTEREST	5,250	7,208	(1,958)
Total Fiscal Services	22,825	24,243	(1,418)
BUILDING MAINTENANCE			
SALARY - CUSTODIANS	62,677	62,583	94
SALARY - OVERTIME	-	755	(755)
GROUP HEALTH INSURANCE	13,564	12,824	740
SOCIAL SECURITY	4,795	4,684	111
GROUP LIFE INSURANCE	456	231	225
RETIREMENT	2,640	1,013	1,627
WORKMEN'S COMPENSATION	1,724	1,101	623
UNEMPLOYMENT COMPENSATION	196	49	147
GROUPS MAINTENANCE	3,000	3,515	(515)
WATER	1,365	1,274	91
SEWAGE	4,400	4,757	(357)
REFUSE REMOVAL	4,280	4,620	(340)
SNOW REMOVAL	2,500	1,745	755
UNIFORMS	1,260	252	1,008
REPAIRS & MAINTENANCE	17,500	16,529	971
FIRE/BURGLAR ALARMS	950	540	410
ASBESTOS PROJECTS	945	3,955	(3,010)
PROPERTY & LIABILITY INSURANCE	5,000	3,697	1,303
TRAVEL	100	100	-
SUPPLIES	14,375	14,944	(569)
ELECTRICITY	45,000	44,667	333
OIL	38,000	27,630	10,370
EQUIPMENT REPLACEMENT	4,300	5,750	(1,450)
NEW EQUIPMENT	3,000	1,180	1,820
Total Building Maintenance	232,027	218,395	13,632

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

SCHEDULE A-2

(Continued)

	BUDGET 6/30/92	ACTUAL 6/30/92	VARIANCE FAVORABLE (UNFAVORABLE)
CROSSING GUARDS			
-----	-----	-----	-----
SALARY - CROSSING GUARD	3,846	1,626	2,220
SOCIAL SECURITY	294	124	170
WORKMEN'S COMPENSATION	106	31	75
UNEMPLOYMENT COMPENSATION	22	4	18
	-----	-----	-----
Total Crossing Guards	4,268	1,785	2,483
	-----	-----	-----
STUDENT TRANSPORTATION			

SALARY	13,719	17,854	(4,135)
SOCIAL SECURITY	1,050	1,522	(472)
WORKMEN'S COMPENSATION	873	1,258	(385)
UNEMPLOYMENT COMPENSATION	75	-	75
REPAIRS & MAINTENANCE	5,000	5,235	(235)
RENTAL OF BUSES	-	281	(281)
INSURANCE	4,000	1,014	2,986
OPERATING SUPPLIES	5,000	5,362	(362)
	-----	-----	-----
Total Student Transportation	29,717	32,526	(2,809)
	-----	-----	-----
 TOTAL EXPENDITURES	 \$2,181,272	 \$2,192,010	 (\$10,738)
	=====	=====	=====

FIDUCIARY FUND

Nonexpendable Trust Funds - The principal of these funds are restricted and can not be expended. The income generated by the restricted principal is used for specific purposes as defined in the trust agreements. These trust funds are as follows:

Harold Carl Anderson Memorial Scholarship Fund
Dr. and Mrs. Frank Smolinski Scholarship Fund

Agency Funds - These funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts. The funds are as follows:

Student Activity Fund

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT SCHEDULE B-1

FIDUCIARY FUND TYPES

NONEXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1992

	<u>Harold Carl Anderson Memorial Scholarship Fund</u>	<u>Dr. and Mrs. Frank Smolinski Scholarship Fund</u>	<u>Total</u>
<u>ASSETS</u>			
CASH			
Savings	\$ -	\$1,005	\$ 1,005
INVESTMENTS			
Certificates of Deposit	21,311	-	21,311
TOTAL ASSETS	<u>\$21,311</u>	<u>\$1,005</u>	<u>\$22,316</u>
<u>LIABILITIES AND FUND BALANCE</u>			
ACCOUNTS PAYABLE	\$ 1,800	\$ 250	\$ 2,050
Total Liabilities	<u>1,800</u>	<u>250</u>	<u>2,050</u>
FUND BALANCE			
Reserved	19,511	755	20,266
Total Fund Balance	<u>19,511</u>	<u>755</u>	<u>20,266</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$21,311</u>	<u>\$1,005</u>	<u>\$22,316</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT SCHEDULE B-2
FIDUCIARY FUND TYPES
NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1992

	<u>Harold Carl Anderson Memorial Scholarship Fund</u>	<u>Dr. and Mrs. Frank Smolinski Scholarship Fund</u>	<u>Total</u>
REVENUES			
Interest Earned:			
Savings	\$ -	\$ 53	\$ 53
Certificate of Deposit	<u>1,227</u>	<u>-</u>	<u>1,227</u>
Total Revenues	<u>1,227</u>	<u>53</u>	<u>1,280</u>
EXPENSES			
Awards	<u>1,800</u>	<u>500</u>	<u>2,300</u>
Total Expenses	<u>1,800</u>	<u>500</u>	<u>2,300</u>
EXCESS OF REVENUES OVER (UNDER)			
EXPENSES	(573)	(447)	(1,020)
FUND BALANCE - BEGINNING OF YEAR	<u>20,084</u>	<u>1,202</u>	<u>21,286</u>
FUND BALANCE - END OF YEAR	<u>\$19,511</u>	<u>\$ 755</u>	<u>\$20,266</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT SCHEDULE C-1
STUDENT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1992

	Cash Balance 6/30/91	Receipts	Disbursements	Cash Balance 6/30/92
ASSEMBLIES	\$ 100	\$ -	\$ 100	\$ -
BAND/CHORUS	351	150	154	347
CHAMBERLAINS CLASS	90	-	-	90
CLASS OF '95	-	476	114	362
DRAMA	323	20	263	80
G.M.T.I.	(212)	1,043	540	291
HIAK ATHLETIC	-	410	-	410
LIBRARY	103	5,731	2,379	3,455
LOCK DEPOSIT	401	-	401	-
MAPS	34	-	34	-
MATH/SCIENCE GRANT	4	-	4	-
NATIONAL HONOR	(36)	143	10	97
REIMBURSEABLE	(444)	444	-	-
SCHOLARSHIPS	-	1,300	1,300	-
SCIENCE CLASS	100	-	-	100
SHOP	336	-	336	-
STUDENT COUNCIL	1,592	1,723	1,403	1,912
MISCELLANEOUS	294	-	294	-
 TOTAL	 \$3,036	 \$11,440	 \$7,332	 \$7,144

ADMINISTRATORS' REPORT

The 1992/93 school year has been one of change affecting many aspects of our instructional operation. We continue to experience an increase in enrollment at the elementary level. We now have two fifth grade classes for the first time in many years. The ongoing trend will result in two sixth grade classes in 1993/94.

The school continues to offer a number of unique high school offerings including the senior life skills, which is now a graduation requirement, theater arts, psychology, economic and several English electives.

The elementary school has established a number of enrichment programs including Positive Action, D.A.R.E., Mediation, and Best Practices for teacher training.

The West Rutland School has completed a K-12 social studies curriculum and has updated academics in areas of English, reading, science and math. These curriculums will be reviewed this year by personnel from the Vermont Public School Approval process and the New England Accreditation Commission. We are pleased with the accomplishments and expect that these improvements will be endorsed by the accrediting organizations.

Budget constraints for the 1992/93 school year have resulted in the loss of our high school business program, a reduction in high school English offerings, school nurse time, music teaching and supervisors on a regular basis for study halls. We are living in a difficult economic period, but we need to remain aware of the need to offer our students a competitive and reasonable education. We are faced with major budget decisions for the 1993/94 school year. The School Board has warned an article recommending that we delay our school budget vote until May, 1993. This would allow us time to tabulate more accurate revenue figures especially in areas of State aid and tuition monies.

Our facility is a beautiful, old building, but we are faced with a space shortage which we must address in the near future. The roof on the gymnasium was considered a 15 year reality and is now 20 years old. We are developing occasional leaks in this roof which must be corrected or face the potential for major damage. We have been on a three year program of replacing furniture and need two more years on this program to bring our classrooms to an acceptable quality.

The citizens of West Rutland have been active in our school as evidenced by the Booster Club activity, technology committee, campus exchange, W.R.E.N., presenters in the classroom and most recently, the budget advisory committee. We welcome your assistance and sincerely appreciate your efforts.

We would like to thank our entire staff; janitors, bus drivers, secretaries, aides,

food service personnel, coaches, and teachers for being special, caring people. They perform many important tasks during after school hours, evenings and, in many cases, weekends, in order to assure our students of having a wide range of opportunities.

Our students deserve a special recognition for their efforts in the classroom, the community and with their peers. They are, indeed, a special group. We look forward to continued success for the remainder of the year and throughout the 1993/94 school year.

Respectfully submitted,

Charles P. Memoe
Principal

David A. Hunt
Associate Principal

WEST RUTLAND SCHOOL

Student Enrollment

Grade	1992-1993	1993-1994
K	40	40 Approx.
1	46	40
2	48	46
3	40	48
4	49	40
5	52	49
Total K-5	<u>275</u>	<u>263</u>
6	22	52
7	28	22
8	28	28
Total 6-8	<u>78</u>	<u>102</u>
9	35	28
10	26	35
11	24	26
12	19	24
Total 9-12	<u>104</u>	<u>113</u>
TOTAL ENROLLMENT	<u>457</u>	<u>478</u>
TUITION STUDENTS 46		VOCATIONAL STUDENTS 11

ANNUAL REPORT

WEST RUTLAND FIRE DEPARTMENT
1992

The West Rutland Volunteer Fire Department responded to the following alarms:

19 brush, grass, and rubbish fires
17 structure fires
14 false alarms
13 car fires
5 misc. fires
2 mutual aid responses
70

In addition to the above alarms, our department had a total of 20 drills and 12 meetings. A Rutland County Firefighting School was held in April which offered a variety of special courses. Our department, as usual, attended many of these classes.

The addition of the modular van we purchased this year has worked real well as a fireman transport. When responding to fires in the past, most of the firemen had to ride on the back of the trucks. Now, we all ride inside which is a lot safer.

This year the officers began a new program to recognize an individual fireman for outstanding service. The recipient of the first "Fireman of the Year" award was Chris Jakubiak.

Our annual banquet was held at the American Legion in West Rutland on 12-12-92. We had a delicious prime rib dinner that was followed by a dance that was free and open to the public. We all thank the Legion for the use of their great facilities.

When reporting a fire in West Rutland now, the call goes into the state police dispatch instead of an answering service. The telephone number remains the same (775-0001) and should be posted next to each phone you have along with other emergency numbers. This new professional service is used by many local fire and rescue departments.

I would like to take this opportunity to express many thanks to all the firemen that volunteer so much of their time to the fire department. Also, I want to thank all the townspeople that support our department.

This year two retired firemen passed away that provided a total of 86 years of

ANNUAL REPORT

service on the fire department. It was men like Faust Flory and Joseph Skaza Sr. that made our department what it is today and they will be missed by all.

We had one fireman (R.J.Elrick) resign this year because he relocated. We currently have the maximum number of 20 men on the roster. They are as follows in order of seniority:

1952	Francis Cain	
1972	Joseph Skaza Jr.	Chief
1978	Steve Czachor	
1978	Ted Wenta	Clerk/Treasurer
1982	Nicola Notte	2nd Asst. Chief
1984	Larry Smith	1st Asst. Chief
1985	Paul Carlson	
1986	Adrian Megrath	
1987	Thomas Lacz	
1987	Chris Jakubiak	
1988	Gene Jones	
1988	David Jasmin	
1989	Dick Pietryka	
1989	Thomas Sawyer	
1990	David Webster	
1990	John Loso	
1991	E. Guy Paradee	
1991	Pete Guay	
1991	Ed Griffiths	
1992	James Mumford Jr.	

Respectfully submitted,

Joseph Skaza Jr., Chief



WEST RUTLAND FIRE DISTRICT

On July 29, 1992, Joseph F. Skaza died while in the performance of his duties. Just moments before his death, Joe's actions averted a major catastrophe that would have occurred in Well Pump House No. 2.

Joe served the people of West Rutland for 46 years as Water Commissioner and as a member of the Prudential Committee. He was also a volunteer fireman for 39 years. During those 46 years, Joe experienced the old and the new. For 36 years, he operated the water system that was fed by an open reservoir; and for 8 years he operated the new water system which operates on sophisticated electronics.

In having served with Joe on the Prudential Committee for 5 years and knowing him for many years before, thoughts often come to my mind. Most important to Joe was his family. I distinctly remember him saying to me: "You know Rick, I'm so happy to have a good wife and 3 good sons". Joe was happy with his whole family and talked of his grandchildren often.

I remember being at many job sites with Joe. If the water had to be turned off to make repairs or improvements to the water system; he would become more and more nervous the longer the water was turned off. He would always say over and over: "We have to give the people water".

The people of West Rutland should remember Joe as a public servant that was always available when needed. He was also a strong supporter of the Fire Department. Joe knew the entire water system: all the pipes, valves, and connections. His first priority next to his family was the maintenance and betterment of the West Rutland Fire District.

Richard S. Prenevost
Prudential Committee Chairman
West Rutland Fire District No.1

WEST RUTLAND FIRE DISTRICT 31

1992 PRUDENTIAL COMMITTEE MEMBERS

Richard S. Prenevost – Chairman
 Joseph F. Skaza – Water Commissioner
 E. Guy Paradee
 Dorsey Worley
 Jayne Pratt – Clerk
 Linda S. Elrick – Treasurer

1992 Payroll

Linda S. Elrick	\$2,500.00
Edward Gilman	2,547.00
E. Guy Paradee	437.50
Jayne L. Pratt	525.00
Richard S. Prenevost	1,598.50
Joseph A. Skaza, Jr.	5,395.50
Joseph F. Skaza	4,158.00
Warren Smith	602.00
Dorsey W. Worley	118.00

Delinquent Water Rents for 1992

<u>NAME</u>	<u>AMOUNT</u>
William Ames	\$112.12
Debra & Steven Ball	211.32
Howard & Debra Biathrow	411.32
Lawrence & Ella Fredette	51.00
Kurt & Sharon Healey	137.30
Patrick & Dale Pillon	102.83
Charles & Mary Prevendoski	105.66
John & Maryann Rogers	199.32
Walter & Mary Werbinski	278.30
TOTAL	\$1,609.17

Delinquent Water Rents for 1991

Nancy Beane	\$45.00
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Delinquent Water Rents for 1990

Raymond & Elizabeth Boyce	(SHUT OFF)	\$186.45
Barbara Vahle		186.45
TOTAL		\$372.90

Delinquent Water Rents for 1989

Raymond & Elizabeth Boyce	(SHUT OFF)	\$66.45
Barbara Vahle		16.77
TOTAL		\$83.22

Richard S. Prenevost
 Collector of Delinquent Water Rents

WEST RUTLAND FIRE DISTRICT #1
FINANCIAL REPORT - 1992

	1992 BUDGET	1992 ACTUAL	1993 BUDGET
BEGINNING BAL CHECKING ACCT	\$1,156.82	\$1,156.82	\$961.67
BEGINNING BAL MONEY MARKET ACCT	\$43,452.51	\$43,452.51	\$50,992.65
BEGINNING BAL FIRE DEPT CAPITAL FUND	\$18,513.98	\$18,513.98	\$0.00
BEGINNING BAL NEW FIRE TRUCK FUND	\$64,452.54	\$64,452.54	\$105,762.76
SUB-TOTAL	\$127,575.85	\$127,575.85	\$157,717.08
RECEIPTS			
CURRENT WATER RENTS, FLAT RATE	\$133,000.00	\$130,218.84	\$136,000.00
CURRENT WATER RENTS, METERED	\$14,000.00	\$13,662.12	\$15,000.00
DELINQUENT WATER RENTS, FLAT RATE	\$14,600.00	\$19,639.29	\$14,000.00
DELINQUENT WATER RENTS, METERED	\$1,921.51	\$4,781.95	\$3,977.58
TOWN FIRE TAX	\$64,550.00	\$64,550.00	\$96,825.00
FIRE DEPT ADMINISTRATION CHARGE	\$1,500.00	\$1,500.00	\$1,500.00
FIRE DEPT CAPITAL FUND	\$0.00	(\$1,530.58)	\$0.00
TURN ON/OFF CHARGES	\$0.00	\$64.00	\$0.00
NEW CONNECTION CHARGES	\$500.00	\$1,950.00	\$500.00
INTEREST EARNED, CHECKING ACCT	\$50.00	\$54.66	\$50.00
INTEREST EARNED, MONEY MARKET ACCT	\$3,000.00	\$2,262.46	\$2,500.00
INTEREST EARNED, NEW FIRE TRUCK FUND	\$4,500.00	\$4,326.82	\$5,000.00
MISC RECEIPTS	\$500.00	\$119.00	\$500.00
TOTAL	\$238,121.51	\$241,592.56	\$275,852.58
TOTAL RECEIPTS & BEG CASH	\$365,697.36	\$369,168.41	\$433,569.66
DISBURSEMENTS			
4500 ADMINISTRATION	\$100,825.41	\$103,988.81	\$104,678.16
4510 FIRE DEPARTMENT	\$44,550.00	\$44,550.00	\$66,825.00
4511 WATER WORKS: WELLS & PUMP STATIONS	\$28,375.00	\$31,604.69	\$36,800.00
4512 WATER WORKS: DISTRIBUTION	\$43,615.00	\$42,339.06	\$30,200.00
4513 WATER WORKS: PINE HILL ROOSTER	\$2,300.00	\$5,651.55	\$3,400.00
MISC DISBURSEMENTS	\$0.00	\$300.62	\$0.00
TOTAL DISBURSEMENTS	\$219,065.41	\$228,434.73	\$241,903.16
ENDING BALANCE, CHECKING	\$1,000.00	\$961.67	\$1,000.00
ENDING BALANCE, MONEY MARKET	\$46,452.51	\$34,009.25	\$49,920.24
ENDING BALANCE, FIRE DEPT. CAPITAL FUND	\$10,226.90	\$0.00	\$0.00
ENDING BALANCE, NEW FIRE TRUCK	\$88,952.54	\$105,762.76	\$130,746.26
SUB-TOTAL	\$146,631.95	\$140,733.68	\$181,666.50
TOTAL DISBURSEMENTS & ENDING CASH	\$365,697.36	\$369,168.41	\$423,569.66
NOTE: THE 1993 BUDGET FIGURE OF \$66,825.00 FOR THE FIRE DEPARTMENT IS FOR AN 18-MONTH PERIOD.			

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WEST RUTLAND FIRE DISTRICT #1
1992 DISBURSEMENTS TO DATE:
12-31-92

	1992 BUDGET	1992 SPENT	1993 BUDGET
=====			
4500 ADMINISTRATION - BUDGET:	\$100,225.41		
=====			
4500-10 SALARIES	\$6,000.00	\$5,251.00	\$6,000.00
4500-15 PAYROLL TAXES	\$1,500.00	\$1,367.96	\$1,500.00
4500-20 OFFICE SUPPLIES	\$150.00	\$326.95	\$300.00
4500-30 ADVERTISING & PRINTING	\$1,200.00	\$1,237.62	\$1,200.00
4500-44 CONTRIBUTIONS & SUBSIDIES	\$250.00	\$250.00	\$250.00
4500-48 INSURANCE, BUILDINGS	\$700.00	\$1,027.50	\$1,100.00
4500-49 INSURANCE, VEHICLES & EQUIPMENT	\$1,200.00	\$1,261.00	\$1,300.00
4500-50 INSURANCE, WORKMEN'S COMPENSATION	\$700.00	\$1,214.81	\$1,200.00
4500-51 INSURANCE, LIABILITY	\$2,000.00	\$1,983.00	\$2,000.00
4500-59 TESTING & SAMPLING	\$0.00	\$1,479.00	\$5,000.00
4500-60 PROFESSIONAL	\$3,000.00	\$4,502.19	\$3,200.00
4500-64 REFUNDS	\$0.00	\$0.00	\$0.00
4500-72 TAXES & PERMITS	\$1,100.00	\$1,436.23	\$1,500.00
4500-78 POSTAL	\$750.00	\$992.57	\$750.00
4500-79 INTEREST, SHORT-TERM	\$0.00	\$0.00	\$0.00
4500-83 CAPITAL MACHINERY & EQUIPMENT	\$300.00	\$255.00	\$300.00
4500-90 BOND PRINCIPAL & INTEREST	\$81,375.41	\$81,375.41	\$79,078.16
4500-93 BANK SERVICE CHARGES	\$0.00	\$28.57	\$0.00
TOTALS	\$100,225.41	\$103,988.81	\$104,678.16
=====			
4511 WELLS & PUMP STATIONS - BUDGET:	\$28,375.00		
=====			
4511-10 SALARIES	\$4,000.00	\$4,014.00	\$4,500.00
4511-22 SUPPLIES	\$0.00	\$0.00	\$0.00
4511-23 EXPENDABLE TOOLS	\$500.00	\$60.62	\$500.00
4511-34 PHONE	\$650.00	\$615.77	\$1,200.00
4511-36 PURCHASED SERVICES	\$1,000.00	\$1,334.00	\$500.00
4511-68 REPAIRS & MAINTENANCE	\$1,200.00	\$3,113.90	\$6,000.00
4511-76 ELECTRICITY	\$21,000.00	\$22,361.72	\$24,000.00
4511-78 POSTAL	\$25.00	\$104.48	\$100.00
TOTALS	\$28,375.00	\$21,604.69	\$36,800.00

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	1992 BUDGET	1992 SPENT	1993-94 18-MONTH BUDGET
=====			
4510 FIRE DEPARTMENT - BUDGET:	\$44,550.00		
=====			
4510-10 SALARIES	\$5,500.00	\$5,000.00	\$9,300.00
4510-15 PAYROLL TAXES	\$40.00	\$0.00	\$30.00
4510-20 OFFICE SUPPLIES	\$200.00	\$135.39	\$300.00
4510-23 EXPENDABLE TOOLS	\$2,000.00	\$651.26	\$1,500.00
4510-24 EXPENDABLE LIQUIDS FOR VEHICLES	\$1,000.00	\$764.52	\$1,500.00
4510-30 ADVERTISING	\$100.00	\$0.00	\$150.00
4510-34 PHONE	\$3,000.00	\$3,863.54	\$7,500.00
4510-40 DUES, MEETINGS, SCHOOLS	\$1,200.00	\$1,139.50	\$2,250.00
4510-49 INSURANCE, VEHICLES & EQUIPMENT	\$7,500.00	\$5,988.00	\$9,750.00
4510-50 INSURANCE, WORKMAN'S COMPENSATION	\$600.00	\$509.19	\$900.00
4510-51 INSURANCE, LIABILITY	\$700.00	\$1,263.50	\$2,250.00
4510-52 INSURANCE, ACCIDENT & SICKNESS	\$1,200.00	\$952.00	\$1,800.00
4510-58 PURCHASED SERVICES	\$1,600.00	\$2,256.80	\$3,000.00
4510-60 PROFESSIONAL	\$1,000.00	\$270.00	\$750.00
4510-66 RENTALS	\$150.00	\$150.00	\$225.00
4510-68 REPAIRS & MAINTENANCE	\$6,360.00	\$7,922.62	\$12,000.00
4510-72 TAXES	\$250.00	\$223.22	\$375.00
4510-73 LICENSE & REGISTRATION	\$0.00	\$20.00	\$30.00
4510-76 ELECTRICITY	\$1,000.00	\$908.47	\$1,500.00
4510-77 FUEL, HEATING OIL	\$1,700.00	\$1,082.02	\$2,250.00
4510-78 POSTAL	\$50.00	\$40.42	\$75.00
4510-80 TRANSFER FROM CAPITAL FUND	\$0.00	(\$1,530.56)	\$0.00
4510-E1 CAPITAL BUILDING IMPROVEMENTS	\$3,400.00	\$3,499.83	\$7,500.00
4510-E3 CAPITAL MACHINERY & EQUIPMENT	\$6,000.00	\$9,460.30	\$1,890.00
TOTALS	\$44,550.00	\$44,550.00	\$66,625.00

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NOTE: THE 1993 FIRE DEPT BUDGET FIGURE OF \$66,625.00 IS FOR AN 18-MONTH PERIOD.

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		1992 BUDGET	1992 SPENT	1993 BUDGET
=====				
4512	DISTRIBUTION - BUDGET:	\$43,615.00		
=====				
4512-10	SALARIES	\$11,000.00	\$7,590.50	\$10,000.00
4512-22	SUPPLIES	\$2,500.00	\$3,814.60	\$2,000.00
4512-23	EXPENDABLE TOOLS	\$1,000.00	\$247.39	\$1,000.00
4512-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$800.00	\$618.63	\$800.00
4512-58	PURCHASED SERVICES	\$11,500.00	\$16,549.14	\$8,000.00
4512-60	PROFESSIONAL	\$300.00	\$495.87	\$500.00
4512-66	RENTALS	\$500.00	\$768.17	\$1,000.00
4512-68	REPAIRS & MAINTENANCE	\$250.00	\$489.76	\$1,200.00
4512-78	SHIPPING	\$0.00	\$153.42	\$200.00
4512-82	CAPITAL IMPROVEMENTS	\$15,265.00	\$11,367.89	\$5,000.00
4512-83	CAPITAL MACHINERY & EQUIPMENT	\$500.00	\$243.69	\$500.00
	TOTALS	\$43,615.00	\$42,339.06	\$30,200.00

		1992 BUDGET	1992 SPENT	1993 BUDGET
=====				
4515	PINE HILL BOOSTER - BUDGET:	\$2,300.00		
=====				
4515-10	SALARIES	\$200.00	\$1,026.00	\$500.00
4515-23	EXPENDABLE TOOLS & EQUIPMENT	\$200.00	\$47.54	\$200.00
4515-58	PURCHASED SERVICES	\$500.00	\$1,409.39	\$500.00
4515-68	REPAIRS & MAINTENANCE	\$0.00	\$603.50	\$400.00
4515-76	ELECTRICITY	\$1,200.00	\$1,489.18	\$1,600.00
4515-83	CAPITAL MACHINERY & EQUIPMENT	\$200.00	\$1,075.94	\$200.00
	TOTALS	\$2,300.00	\$5,651.55	\$3,400.00

=====				
	WATER DEPT TOTALS W/BOND	\$174,515.41	\$183,584.11	\$175,078.16
	WATER DEPT TOTALS WD/BOND (OPERATING BUDGET)	\$93,140.00	\$102,208.70	\$96,000.00
=====				

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FRIENDS OF THE WEST RUTLAND TOWN HALL, INC.

Financial Report
as of
December 31, 1992

Balance December 31, 1991 \$4,649.84 *

Receipts

Donations	\$2,405.00 **	
Auction	3,571.77	
Friendship Tree	964.00	
Interest	<u>131.43</u>	\$7,072.20

Expenses

Auction	1,150.40	
Friendship Tree	451.37	
Town Hall Entry Project	210.00	
Miscellaneous	7.25	
Petty Cash	<u>20.00</u>	\$1,839.02

Balance December 31, 1992 \$9,883.02

* includes \$259.67 - Centennial Account

**includes \$2,265.00 from members of the West Rutland Alumni Association

RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC.

In the past year Rutland West staff responded to 37 requests for service from West Rutland residents which resulted in 6 new rehab projects. Since 1986 Rutland West has loaned over \$528,700 to residents in West Rutland.

In addition, the purchase of the Phalen Block in November 1991 and rehab of the three units has been a major accomplishment. The Phalen block consists of a group of buildings in the area between Marble and Main Streets directly behind the Town Hall. These buildings include a single family dwelling at 266 Main Street, a commercial garage at 274 Main Street, the "Marble Shop" on Campbell Avenue and a duplex apartment building at 39 Marble Street. All of the buildings had fallen into disrepair and Rutland West's main goals for the project were to restore the residential units as safe, decent and affordable housing and to stabilize the commercial units.

Rehab at 266 Main Street was completed in June 1992 and with assistance from the Vermont Housing and Conservation Board and the Vermont Community Development Program, the house was purchased by Verna and Chip Oles, former long-time tenants of that building. Substantial rehab is also underway at 39 Marble Street and is scheduled for completion in 1993. Rutland West hopes that it will also become a homeownership opportunity for a family that would not otherwise be able to afford a home.

The "Marble Shop" had become structurally unstable and was considered a neighborhood eyesore. It was demolished and converted to a parking lot in June. The garages were painted and secured and are now being used as storage.

As part of our agreement with the Town of West Rutland to administer Community Development funds for the municipality on an ongoing basis we report fund balances on individual grants annually. For the most recent grant, 181/90 IG(06), the fund balance available at close out, June 30, 1992, was \$9,124.25, of which 100% was program income. For implementation grant, 181/87 IG(9), which closed December 31, 1990, the balance as of December 31, 1991 was \$97,938.02, of which 100% was miscellaneous revenue. These funds are available to support housing rehab and community development needs in the municipalities of Rutland City, West Rutland, Castleton, Fair Haven and Poultney.

For further assistance and information please call, 438-2303.

Jayne Pratt, Chair
West Rutland Commercial Task Force

David Dangler
Executive Director

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SOUTHWESTERN VERMONT COUNCIL ON AGING

This agency expects to spend 29,372 to provide services needed by elder residents in your community during the current fiscal year.

The following information describes services that we provided to elders in your community during the fiscal year ending September 30, 1992.

Senior Meals

Site: West Rutland School
Schedule: Monday through Friday

206 congregate meals were served to 45 elders residing in your community.

1944 meals were delivered to the home of 28 elders who were homebound and unable to come to the mealsite. This service is sometimes called "Meals on Wheels".

Senior Advocate Assistance

29 older persons received assistance through this important program. Advocate staff helped elders fill out application forms and worked to resolve any problems related to receipt of benefit programs or other assistance. Guidance was also provided to persons having questions or problems related to health insurance claims or medical service payments. Advocates also helped elders file Vermont tax rebate claims and provided assistance with fuel program application.

Other Services

The following list outlines some of the other services we made available to elders in your area either directly or through contract:

- * Long Term Care Ombudsman: This individual was available to provide assistance to residents of nursing and residential care homes in our region. She helped elders or, if appropriate, family members to sort out information concerning financial assistance and other concerns related to long term care.
- * Information and Referral: Our agency maintained an up-to-date listing of programs and services available to elders. Older persons were able to get this information by either calling our I&R line or by visiting our

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agency.

- * Legal Service Attorney for the Elderly: Funding was provided by our agency to help pay for the services of an attorney whose role was to focus on legal issues of concern to older persons. This attorney worked out of the Vermont Legal Aid Office in Rutland.
- * Essential Transportation: Through agency arrangement, a limited number of elders were provided with to get to medical appointments or to do essential shopping. Volunteer drivers received reimbursement from our agency for mileage costs incurred in providing this transportation assistance.

REGIONAL AMBULANCE SERVICE, INC.

To the Honorable Citizens of the
Town of West Rutland, Vt.

We are pleased to present our annual report to the Citizens of the Town of West Rutland. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service since 1983. During our ninth year, ending June 30, 1992, the service responded to a total of 4,321 ambulance calls and an additional 1660 paramedic intercept calls in our 12 communities. Regional Ambulance Service, Inc. is the largest ambulance service in the State of Vermont.

With the continued support of the citizens, our employees and community governing bodies, we were again able to provide our eighth consecutive year of service using the same assessment rate without change. We extend our appreciation to everyone for their support.

Pride, Proficiency, and Professionalism are standards our staff has continuously demonstrated. The Paramedic program has grown and developed into a very stable and reliable program. We now have 6 full time and 7 part time Paramedics on staff. The ongoing advanced life support training keeps our staff updated on current emergency pre-hospital treatment. Our professional staff is extremely capable and dedicated and we commend them for living up to and exceeding the required standards.

Our Building is staffed 24 hours a day to allow for immediate response. In addition to medical duties and training the staff maintains our building, grounds and equipment for a considerable savings.

During the year an older ambulance box was remounted on a new chassis and a new Live Pak 10 Defibrillator purchased.

The public is encouraged to visit and talk to the employees and administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Paul Kulig, if you have any question concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.
Sincerely,

Amelia Taylor, President
Board of Directors

Paul Kulig
R.A.S. Representative

REGIONAL AMBULANCE SERVICE, INC.

DESCRIPTION	PROJECTED 1992/1993 BUDGET	PROJECTED 1993/1994 BUDGET
PAYROLL EMT	\$469,191	\$502,034
PAYROLL TAX	\$39,472	\$42,235
UNIFORMS	\$4,200	\$4,300
MEDICAL SUPPLIES	\$6,000	\$6,600
IMMUNIZATION	\$1,000	\$1,000
VEHICLE MAINTENANCE	\$16,800	\$17,640
RADIO MAINTENANCE	\$2,700	\$3,500
GAS & OIL	\$18,000	\$18,500
INSURANCE BENEFITS	\$81,000	\$86,670
LIABILITY INSURANCE	\$27,615	\$28,719
WORKMAN'S COMPENSATION	\$27,500	\$28,600
PAYROLL OFFICE	\$85,000	\$90,100
OFFICE SUPPLIES	\$6,800	\$6,800
EQUIPMENT MAINTENANCE	\$3,600	\$3,600
FUNDED DEPRECIATION	\$73,000	\$73,000
BUILDING MAINTENANCE	\$6,800	\$6,900
UTILITIES	\$8,000	\$8,300
TELEPHONE	\$7,300	\$7,600
PROFESSIONAL SERVICES	\$5,800	\$5,800
POSTAGE	\$4,800	\$5,000
INTEREST & BANK CHARGE	\$650	\$650
ADVERTISING	\$1,100	\$1,200
TRAINING/TRAVEL	\$7,500	\$7,500
DUES SUBSCRIPTION	\$900	\$900
MISCELLANEOUS	\$3,500	\$3,500
MEMBERSHIP EXPENSE	\$4,500	\$4,500
TOTAL	\$912,728	\$965,148

PER CAPITA RATE LOWERED TO \$6 FROM \$6.3285

OUR PER CAPITA RATE HAS NOT BEEN INCREASED FOR 9 YEARS

INCOME ASSESSMENT *	\$245,352
ALL OTHER INCOME	\$719,796
TOTAL BUDGET	\$965,148

*BASED ON 40,892 POPULATION 1990 CENSUS
R.A.S. BOARD APPROVED 11/17/92

RUTLAND COUNTY SOLID WASTE DISTRICT ANNUAL REPORT

The Rutland County Solid Waste District continued to increase its operational support to member towns during 1992. The first six months were devoted to making our household hazardous waste collection program fully operational. By November of this past year, we had expanded the program to encompass two additional service areas; Addison County and non-district Rutland County communities. Similarly, 1992 was used to complete the pilot boxboard collection program. Our intent is to expand this program to the balance of the district in 1993. The Rutland City permanent curbside recycling program started in July of this year, but will continue to develop through June of 1993 before being completely operational.

During the past year, the towns of Clarendon and Pittsford voted to rejoin the district and Brandon became our newest member town. As part of our cooperative effort with member towns, we worked with Brandon to open their new transfer station last July. The membership of the district now is at its highest point with almost 50,000 people receiving services.

During the summer and fall, an extensive bid process was undertaken to assure long term landfill disposal for the district. In November, the district signed a contract for up to 10 years of lined landfill capacity at very competitive rates that for many residents of the district will be less than the unlined landfill disposal rates.

Finances were very important this year. On July 1, 1992, the district lost almost three quarters of its funding when state grant monies were discontinued. The district has historically relied on these funds for education and program development.

As a result of this change, the district undertook a review of operations and surcharge collection that had the effect of making the system less expensive while providing most of the same services. Through this review, we were able to achieve a 30% reduction in expense. In spite of reduced spending, there is still a revenue shortfall and we are seeking a 9% increase in the district surcharge to offset the loss of funds. This increase amounts to 79 cents a ton surcharge increase. This will be the first increase in two years. The loss of state funding will mean research and development of new services will be hampered.

The future includes four primary objectives: First, we must continue to refine existing programs. One effort will be to remove large quantities of contaminants from our recyclables that threaten our ability to market them; second, we will be exploring new recyclable processing contracts and facilities to make our operations more comprehensive and flexible; third, we will be seeking to

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implement a construction and demolition waste program and expand composting; and fourth, we will be creating a collection and disposal program for hazardous wastes created by small businesses.

We would like to thank you for working with us in creating a comprehensive solid waste management system that assures environmental protection, is one that we can afford and one which we can all take pride in.

RETIRED SENIOR VOLUNTEER PROGRAM

Dear Residents of the Town of West Rutland:

The Retired Senior Volunteer Program is a nationwide program for people 60 and older who want to help meet community needs through meaningful use of their skills and knowledge in volunteer service to non-profit organizations.

RSVP is especially proud that in 1993 we will mark our 20th year of providing services to residents of Rutland County through these organizations.

Last year, 410 RSVP volunteers throughout Rutland County contributed over 61,037 hours of service to more than 85 not for profit organizations.

Currently there are 7 active RSVP volunteers from West Rutland who donate their time to the following organizations: One-2-One Program, Headstart Program, N'tl. Council of Sr. Citizens, RSVP, Rutland Community Correctional Center, Rutland Regional Medical Center, Vermont Department of Mental Health, West Rutland School. Their combined hours of service totaled 1121 in 1991.

We thank the voters of the Town of West Rutland for the support that has been shown RSVP over the years and we pledge our continued efforts to be of service to you. If you are a senior citizen with some time to give, please call RSVP and let us show you how you can make a valuable contribution to your town. Call 775-8220 for more information. Thank you.

Sincerely,

Anne P. Rowe, Director
November 9, 1992

RUTLAND REGIONAL PLANNING COMMISSION

The Regional Planning Commissions' Mission is:

- A. To provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and,
- B. To strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues.

During the past year the Commission, in pursuit of implementing that Mission, continued to work closely with regional communities to create a cooperative and positive planning process and:

- * has emphasized helping communities prepare local plans that meet the needs of the community working particularly with Brandon, Wallingford, and West Haven; also worked with Shrewsbury, and Mt. Holly. Rutland Town and Poultney were helped with zoning and regulations;
- * Continued to work on the update of the GENERAL PLAN; RUTLAND REGION with regional meetings on historic preservation and agriculture;
- * prepared and/or distributed copies of the State's Planning Newsletter, the Regional Commission's Data Brief and Newsletters on Solid Waste Planning activities;
- * continued our very successful cooperative purchasing program for fuels that has saved Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, and "the Bus" and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- * worked with 14 communities to help them devise strategies for dealing with their solid waste including siting of a construction and demolition landfill;
- * expanded our information resources and computer assistance to give you the data needed to make informed decisions on local planning and management issues;
- * dramatically expanded our geographic information system; prepared maps identifying issues to be considered in growth management for West Haven, Brandon, Poultney, and Wallingford.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

RUTLAND AREA VISITING NURSE ASSOCIATION, INC.

Annual Report - 1991-1992

TO: Citizens of West Rutland

On behalf of the Board of Directors and staff of the Rutland Area Visiting Nurse Association, I am pleased to present our annual report to the citizens of West Rutland.

The Rutland Area Visiting Nurse Association is committed to offering needed home care services regardless of individual ability to pay. RAVNA could not provide services to all people in need without your continued support.

The following services were provided to your town during : 1991-1992

UNDUPLICATED PATIENTS - 73

Skilled Nursing Care - 953 visits
Home Health Aide - 1606 visits
Medical Social Worker - 0 visits
Physical Therapy - 165 visits
Occupational Therapy - 13 visits
Speech Therapy - 1 visit
Homemaker - 114 visits
Clinic Service - 0 visits
Prenatal Couples Served - 6 visits

Our Agency is continuing to explore new initiatives and opportunities which will enhance the services we offer to the area's elderly and young alike. The issues of long term care are becoming increasingly critical. Our challenge has been, and will continue to be, that of meeting people's needs with consistent high quality programs that are both comprehensive and cost-effective.

Finally, it was with heart felt gratitude and respect that we said goodbye to our retiring Director, Evelyn Doyle. Evelyn will be missed by all who had the pleasure of working with her.

If you or your family would like more information on RAVNA Home Care Services call 775-0568 or 800-244-0568. Thank you again for your continued support.

Ronald J. Cioffi
Executive Director

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RUTLAND MENTAL HEALTH SERVICES, INC.

To the Residents of West Rutland:

Again, Rutland Mental Health Services is being presented with a dramatic increase in serious mental health problems. Of particular note are children who are at risk within their families and persons in need of treatment for substance abuse.

Because funding has not increased with demand, we are prioritizing persons that appear to be most at risk. Thus, your support becomes even more important and Rutland Mental Health Services stretches its resources to meet the priorities and increasing demands by a higher risk group of Rutland County citizens.

The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated. We are asking for level funding.

Rutland Mental Health Services offers various support groups and educational programs for individuals and health providers in Rutland County; plus psycho-educational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school.

The Evergreen Center for Alcohol and other Drug Services, our substance abuse program, continues to expand to better address the growing need for drug and alcohol treatment.

The associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to children, adolescents, parents, couples and individual counseling.

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The following reflects specifics as to services to your community:

<u>Service</u>	<u>Number of Visits/Units</u>
Crisis Intervention	290
Adult Brief Therapy	47
Substance Abuse Treatment	352
Pre-Care/After Care Clinic	117
Mental Retardation Case Management	5
Child and Family Treatment	1,118
Total number of residents served (100)	1,929

We invite you to contact our main office (775-2381) with any questions you may have.

Sincerely,

/s/ Gilbert D. Aliber
Chief Executive Officer

/s/ Thomas Huebner, President
Board of Directors

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RUTLAND INDUSTRIAL DEVELOPMENT CORPORATION

To the Citizens of the Town of West Rutland:

In rural states like Vermont, economic development begins with regional development, with the recognition that a layoff in Rutland is felt at the gas station in Brandon, the corner store in West Rutland, by the landlord or banker in Fair Haven. Likewise, the buying and spending power of jobs at Dowty, Killington, GE, or Skyline is felt in communities throughout Rutland County. These regional connections are real, and significant, and acknowledging them is the first, most important step in the economic development of each of the communities in the region.

RIDC'S role in regional economic development includes working with existing businesses, primarily manufacturers, to identify their concerns and assist with their operation and expansion. We also assist new companies interested in starting up in Rutland County with business development, financing and permit assistance. We keep a list of sites and buildings throughout the county, including West Rutland, that are available for sale or lease to businesses interested in locating here.

We have worked with Rutland West Neighborhood Housing Services, Inc., to try to provide small business loans to West Rutland businesses. We have supported Rutland West's efforts to get state grants. We are anxious to continue to provide economic development assistance to the town residents as well as to all Rutland County residents.

RIDC is a private, non-profit economic development organization that is staffed by one full time executive director and two part-time assistance. The work of the organization is done by our staff and over 100 volunteer members. We recently relocated to 256 North Main Street in Rutland to enable us to share office space with the Small Business Development Center.

We rely upon the financial support of the municipalities in Rutland County to allow us to continue to offer our support, in turn, to the many businesses that provide jobs for our residents and contribute taxes to state and local governments. It has been a pleasure to work with your town over the past year. We thank you for your past support and hope we can count on you in the future.

Sincerely,

/s/ Kristin Martinez
Kristin Martinez, Executive Director

VERMONT LEAGUE OF CITIES AND TOWNS

The Vermont League of Cities and Towns (VLCT) is the standard-bearer of cities and towns in Vermont. The organization was founded in 1967 as a non-profit, non-partisan organization to serve the best interests and needs of Vermont cities and towns. VLCT is supported entirely by revenues from local governments voted by the voters at Town Meeting and 242 of 246 cities and towns in Vermont are members of the association.

Every year the job of being selectman, manager, water or sewer commissioner grows more complex and technical. Local officials are responsible for a vast number of laws and regulations to assure their residents' health and welfare, ranging from protection against rabies threats to keeping the roads clear, to providing for solid waste management and fire protection. The Vermont League of Cities and Towns puts considerable effort into providing education for local officials by offering workshops throughout the year to health officers, planning commissions, zoning administrators, selectmen, auditors, tax collectors and others. In addition VLCT provides manuals on specific subjects to guide local officials in the discharge of their responsibilities. VLCT staff are only a phone call away for local officials with specific questions about any local government question. Approximately 5000 questions were answered in the past year. A municipal attorney is also available to give advice and legal opinions through the VLCT Law Center. VLCT is committed to helping municipal leaders develop expertise in their city and town jobs and appropriately handle the very complex problems that face them daily.

VLCT offers insurance "trust" programs to municipalities that save taxpayers thousands of dollars every year because member municipalities pool their resources. In 1992 the VLCT Health Trust returned almost \$500,000 to its 260 member municipalities and the Property, Casualty and Insurance Fund (PACIF) returned over \$200,000 to its 120 member municipalities. Since 1983 total distributions from Health, PACIF and Unemployment Trusts equals \$1,950,000.

The VLCT News and VLCT Weekly Legislative Report provide municipal officials with up-to-date information on legislative issues and articles of special interest or topics such as workplace safety, substitutes for salting roads, solid waste and water supply management.

VLCT represents the interests of local government in the legislature, using as a basis for positions that are taken on different subjects the VLCT Municipal Policy, a policy platform that is adopted by the membership at its annual meeting in October that covers a wide range of topics affecting local government including elections law, financial management, transportation, and solid waste.

Dues paid by member municipalities are vital to the continued existence of VLCT. Municipal officials around the state thank you for your support.

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MARCH 3, 1992 TOWN MEETING MINUTES

The informational hearing on Town meeting at the Multi-purpose room of the West Rutland High School on March 2, 1992 was convened at 7:05 PM by Moderator Gary Kupferer. There were about 70 people present including the Board of Selectmen and School Directors. Mr. Kupferer introduced the School Board: Chairman, James Rodgers, Sue Trepanier, Anthony Tumielewicz and Joseph Riter (June Atwood was absent) Mr. Kupferer then read the School Warning:

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, March 2, 1992 at 7:00 PM to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District - There were no questions.
2. To hear and discuss the proposed School District Budget, Mr. Paul Tracy, Superintendent, gave an overview of the budget with the use of visual aids. He talked about the school fixed costs and receipts. The Budget increase will be \$28,909. There were many good questions on staff cuts, existing staff transitions, new teachers, hospitalization benefits and the new proposed bus.
3. To transact any other business that may legally come before said meeting - There were no questions.

The Moderator then recessed the School Meeting until 10:00 AM Tuesday, March 3, 1992 to elect School District Officials and vote on Article #2 the budget and Article #3 the bus.

Mr. Kupferer opened the Town Meeting at 8:00 PM with the reading of the Town Meeting Warning.

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday March 2nd, 1992 at 7:45 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 3rd, 1992 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 PM.

Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors. There were no questions .

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Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department. Again there were many questions on employee raises, hospitalization benefits and the West Rutland Industrial Park.

William Finger, Town Manager, explained Article #5 and Article #6. Article #5 would be to switch the Town's tax year from Calendar to Fiscal and Article #6 would be paying interest on late tax installments.

Article #3 To transact any other legal and proper business, not involving Town Funds or any other articles on this warning. Gert Baron from BROOC (Bennington Rutland Opportunity Council) gave a short presentation on the increase needs the people have with economy being down. Over a hundred people are now receiving food thru BROOC at West Rutland once a month. BROOC also has a winterization program which insulates houses and a community food shelf where people are allowed to receive one week of food supply including meat. BROOC asks that the Town supports their program by voting yes on Article #12.

Al Bourassa and Robert Johnson District Representatives asked to be recognized. Mr. Bourassa gave a brief summary on bills in the legislature affecting our Town. West Rutland should receive 10% more transportation aid this year.

With no other questions, the Moderator recessed the Town Meeting to 10:00 AM, Tuesday March 3rd, 1992 at the American Legion Hall, 333 Pleasant Street to vote by Australian Ballot on Articles 4-18.

Respectfully Submitted,
/s/ Jayne Pratt
Jayne L. Pratt
TOWN CLERK

/s/ G. R. Kupferer
Gary R. Kupferer Moderator

/s/ G. R. Kupferer
Gary R. Kupferer Moderator

/s/ Chester Brown Jr.
Chester Brown Jr. Selectman

/s/ Joseph Riter
Joseph Riter School Director

Minutes received for record this 4th day of March, A.D., 1992 AT 9:00 A.M.

Attest: Jayne Pratt
TOWN CLERK

ANNUAL REPORT

1992 TOWN MEETING ELECTION RESULTS

TOWN OF WEST RUTLAND, VERMONT

- ARTICLE #1 To act on the reports of the Town Officers as submitted by the Town Auditors. *APPROVED ON VOICE VOTE*
- ARTICLE #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- ARTICLE #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES WERE VOTED ON BY AUSTRALIAN BALLOT

- ARTICLE #4 To elect by Australian Ballot all necessary Town Officers.
RESULTS FOLLOW ARTICLE # 17
- ARTICLE #5 Shall the town vote, in accordance with 24 VSA Sect 1683(c), to establish its fiscal year to end on June 30. The first such year to be a transition "year" beginning on January 1, 1993 and ending on June 30, 1994. Tax installment due dates to be November 15, 1993 and March 15, 1994 with interest payable at the rate of 1% per month for each of the first three months, or portion thereof and 1-1/2% per each month thereafter, beginning from the due date of each installment?
YES - 267 No - 219 PASSED
- ARTICLE #6 If Article #5 is voted in the affirmative, shall the town vote, in accordance with 32 VSA Sect 4873, to pay its real estate and personal property taxes in three installments each fiscal year, beginning with Fiscal Year 1995 (7/1/94-6/30/95), to the Town Treasurer on or about August 15, November 15 and May 15 with interest payable at the rate of 1% per month for each of the first three months, or portion thereof and 1-1/2% per month thereafter beginning with the due date of each installment?
YES - 261 NO - 225 PASSED
- ARTICLE #7 Shall the Town vote to approve the Selectmen's Budget in the amount of \$501,584.00 to be raised by taxes?
YES - 297 NO - 203 PASSED

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- ARTICLE #8 Shall the Town vote to appropriate the sum of \$3,304.00 for the support of Rutland Mental Health Services, Inc. so that these services can be maintained ?
YES - 305 NO - 191 PASSED
- ARTICLE #9 Shall the Town vote to appropriate the sum of \$1,200.00 for the support of the programs of the Southwestern Vermont Council on Aging ?
YES - 364 NO - 131 PASSED
- ARTICLE #10 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired Senior Volunteer Program (RSVP) ?
YES - 391 No - 110 PASSED
- ARTICLE #11 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc ?
YES - 410 NO - 92 PASSED
- ARTICLE #12 Shall the Town vote to appropriate the sum of \$ 735.00 to support the Bennington-Rutland Opportunity Council (BROC) in 1992 ?
YES - 265 No - 227 PASSED
- ARTICLE #13 Shall the Town vote to appropriate the sum of \$15,492.00 (6.3825 per capita) to maintain the services of the Rutland Regional Ambulance ?
YES - 386 NO - 112 PASSED
- ARTICLE #14 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving improvements ?
YES - 394 NO - 106 PASSED
- ARTICLE #15 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$ 64,550.00 for town-wide fire protection of which \$20,000.00 will be set aside for the sole purpose of purchasing a new fire engine ?
YES - 308 NO - 191 PASSED
- ARTICLE #16 Shall the Town vote to appropriate the sum of \$2,853.00 to the Rutland Industrial Development Corporation (RIDC) for the purpose of development promotion ?
YES - 244 NO - 252 DEFEATED
- ARTICLE #17 Shall the Town vote to appropriate the sum of \$500.00 to support the Rutland Area Hospice, Inc. ?
YES - 334 NO - 165 PASSED

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MARCH 1992

ELECTION OF TOWN OFFICERS

Ballots Cast - 512
Absentee Ballots - 17
Checklist Total - 1396

Moderator - One Year Term - Gary Kupferer - 457

Town Clerk - Three Year Term - Jayne Pratt - 451

Town Treasurer - Three Year Term - Richard Daley - 433

Selectman - Three Year Term - Chester Brown, Jr. - 428

Selectman - One Year Term (2) - Robert Parkman - 430
Daniel Pratt - 373

Lister - Three Year Term - Leonard DiGangi - 28

Auditor - Three Year Term - James Reynolds - 425

Grand Juror - One Year Term - Dale Baker - 404

First Constable - 2 Year Term - Robert J. Elrick - 421

Second Constable - Two Year Term - James P. Rajda - 444

Town Law Agent - One Year Term - None Elected - insufficient # of votes

Attest: Jayne Pratt
Town Clerk

ANNUAL REPORT

1992 SCHOOL DISTRICT MEETING RESULTS

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

1. To hear and act upon the reports of the Town of West Rutland School District.

APPROVED BY VOICE VOTE

2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the Directors with comments and ask questions concerning the proposed School District budget.

3. To transact any other business that may legally come before said meeting.

At the close of business, the meeting was recessed by the Moderator until Tuesday, the 3rd day of March, 1992 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant St. (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.

RESULTS FOLLOW ARTICLE # 3

2. To consider whether the Town School District shall vote a sum of money not to exceed the sum of Two million, two hundred seventy-six thousand, four hundred ninety-five dollars (\$2,276,495) to operate the School District for fiscal year 1992-93. It is estimated that One million, forty-two thousand, three hundred seventy-two dollars (\$1,042,372) will be raised by local taxes.
YES - 297 NO - 208 PASSED

3. To consider whether notes or bonds of the Town of West Rutland in an amount not to exceed Forty-five thousand dollars (\$45,000) shall be issued for the purpose of acquiring a new school bus.

YES - 257 NO - 248 PASSED

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MARCH 1992

ELECTION OF SCHOOL DISTRICT OFFICERS

Moderator
One Year Term
Gary Kupferer - 464

School Director
Three Year Term
June Atwood - 429

School Director
Two Year Term
Michael O'Brien - 419

School Director
One Year Term (2)
Sue Trepanier - 397
Joseph Riter - 365

Attest: Jayne Pratt
Town Clerk

TELEPHONE NUMBERS

Town Manager	438-2263
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2204
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE	775-0001
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303

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West Rutland, VT 05777

BULK RATE
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VERMONT 05777
Permit No. 3

Rutland Historical Society
101 Center Street
Rutland, Vermont 05701

THE 1992 WEST RUTLAND COMMUNITY FRIENDSHIP TREE

The annual West Rutland Community Friendship Tree Lighting celebration has become a treasured tradition in our community. The tree memorializes our friends and loved ones but more importantly its brightly colored lights symbolize the coming together of people from diverse backgrounds making our community a warm and wonderful place in which to live. The annual celebration is sponsored by the Friends of the West Rutland Town Hall, Inc., a group of citizens dedicated to the restoration of the Town Hall as a center for community events and activities.

Cover Photo: Marcy Galligan